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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 28th February, 1885.

No. 7.—The Governor General in Council has been pleased to grant Mr. J. V. Woodman, Chief Reporter for the Indian Law Reports in the High Court, Calcutta, an extension of furlough for six months, with effect from the 20th April next.

R. J. CROSTHWAITE,

Off. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 6th March 1885.

No. 344.—Mr. A. L. Hough, Extra Assistant Commissioner in British Burma, is appointed to be an Assistant Commissioner of the 4th grade, with effect from the 1st February 1885.

JUDICIAL.

The 2nd March 1885.

No. 287.—The services of Surgeon M. Gaisford are placed at the disposal of the Chief Commissioner of British Burma for employment as Superintendent of the Rangoon Central Jail.

The 6th March 1885.

ments Act, 1881, as amended by Act II of 1885) the Governor General in Council has been pleased to appoint the Registrar of Lucknow to be *ex-officio* Notary Public within the District of Lucknow.

PORT BLAIR.

The 6th March 1885.

No. 119.—In supersession of Home Department Notification No. 533, dated the 22nd August 1884, privilege leave for three months and 15 days, with effect from the 4th October 1884, is granted to Mr. F. E. Tuson, Officiating 2nd Assistant Superintendent of Port Blair and the Nicobars.

ECCLESIASTICAL.

The 6th March 1885.

No. 38.—The Reverend A. G. A. Roberts is appointed to be Chaplain of Morar, with effect from 14th ultimo.

FORESTS.

The 5th March 1885.

No. 210 F.—Mr. J. C. McDonell, Deputy Conservator of Forests of the 2nd Grade in the Punjab, is appointed to officiate in the 1st Grade of Deputy Conservators, with effect from the 31st January 1885, and until further orders.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 2nd March, 1885.

No. 412 G.—With reference to Foreign Department Notification, No. 2158 G. of the 8th November 1884, the recognition of the appointment by the Government of India of Mr. Alfred Ritz as Acting Consul for the Hungarian Empire at Calcutta, has been confirmed by Her Majesty's Government.

No. 415 G.—With reference to Foreign Department Notification No. 2157 G. of the 12th November 1884, the recognition of the appointment by the Government of India of Mirza Mahanmad Sadik as Vice-Consul for Persia at Karachi has been confirmed by Her Majesty's Government.

No. 419 G.—The following extract from a Regimental Order issued by the Officiating Commandant, Meywar Bhuel Corps, dated the 30th January, 1885, is confirmed:—

Consequent on the departure of Lieutenant-Colonel A. Conolly, the Commandant, to appear before a Medical Board, preparatory to going on furlough, Lieutenant G. A. Collins, Officiating 2nd-in-Command, to officiate as Commandant.

Lieutenant W. C. R. Stratton, Officiating Wing Officer, and Officiating Adjutant, to officiate as 2nd-in-Command, in addition to his own duties as Wing Officer, *vice* Lieutenant G. A. Collins

Lieutenant C. E. Hodgson, Officiating Wing Officer, to officiate as Adjutant, in addition to his own duties, *vice* Lieutenant W. C. R. Stratton.

EXTERNAL.

The 6th March, 1885.

No. 347 E.—With reference to the Notifications of the Government of India in the Foreign Department, Nos. 47 E. and 1255 E., dated respectively the 5th January and 21st May, 1884, the Governor-General in Council is pleased to declare the limits of the Cantonment of Quetta to be as follows:—

DESCRIPTION.	Magnetic bearing.	Distance in yards.
Commencing at No. 1 Pillar situated in the south-east corner of the Cantonment, the boundary runs along the right bank of the Nullah in a westerly direction, passes the point where the Nullah divides into two streams, and thence takes a south-westerly direction to pillar No. 2 where the Nullah runs into the Quetta river.	1 to 2 267°	977
Bearing from No. 1 Pillar to right-hand point of Murdar mountain	136°	
Ditto ditto ditto left-hand point of Takatui mountain	33° 30'	
Ditto ditto ditto Flag Staff of Durbar Hall	260°	
From Pillar No. 2 the boundary runs along the right bank of the Quetta River in a west and north-westerly direction to Pillar No. 3, situated just north of the centre of the Gynkhana.	2 to 3 293°	2,030
From Pillar No. 3, the boundary runs in a perfectly straight line, which passes just east of the village Kasi Atta Mahomed and crosses the Kandahar Road to Pillar No. 4, situated 30 yards south-west of the Commissariat cattle shed and slaughter-House.	3 to 4 2° 15'	1,100
From Pillar No. 4 the boundary running along the west edge of a straight road, goes straight to Pillar No. 5, situated at the junction of this road with the new Pishin Road.	4 to 5 34° 15'	614
Bearing from Pillar No. 5, to right-hand point of Murdar	134° 30'	
Ditto ditto left-hand point of Takatui	38°	
From Pillar No. 5, the boundary crossing the Pishin Road, 2 Nullahs, 2 small roads and 2 Karezes runs straight to Pillar No. 6, situated 150 yards due north of the west end of the stop-butt of the west rifle range.	5 to 6 47° 30'	2,072
Bearing from Pillar No. 5 to Durbar-Hall Flagstaff	174°	
From Pillar No. 6, the boundary runs through the north-east corner of the stop-butt of the eastern rifle range, crosses the Lytton Road at right angles and still keeping in the same straight line, follows the north edge of the new and most northern Quetta station road up to Pillar No. 7.	6 to 7 118°	2,247
From Pillar No. 7, the boundary runs along the east edge of Ripon Road as far as Pillar No. 8, crossing one Nullah.	7 to 8 207° 30'	662
Bearing from No. 7 Pillar to Durbar Hall Flagstaff	228°	
Ditto left-hand point of Takatui	29° 30'	
At Pillar No. 8 the boundary leaves the Ripon Road to the right and runs in a southerly direction to Pillar No. 9, crossing the Hanah streamlets, Nos. 1 and 2, almost at right angles.	8 to 9 170° 15'	545
From Pillar No. 9, the boundary runs in a south-easterly direction almost paralld to Hanah streamlet No. 3 to Pillar No. 10, situated on the Ripon Road, just north of the point where the latter crosses a small Nullah.	9 to 10 242° 15'	621
From Pillar No. 10. The boundary runs along the east edge of the Ripon Road to Pillar	10 to 11	590

The 5th March, 1885.

No. 440 G.—Mr. J. H. Jackson, late a Clerk in the Foreign Department, having been dismissed from his appointment, is declared incapable of serving Government hereafter in any capacity.

No. 443 G.—Subject to the confirmation of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. Hermann Berger as Acting Consul for the German Empire at Calcutta.

INTERNAL.

The 4th March, 1885.

No. 758 I.—Under Section 9 of Act XV of 1872 (The Indian Christian Marriage Act, 1872), the Governor-General in Council is pleased to license the Reverend Enoch Jeffries, of the Methodist Episcopal Church, to grant certificates of marriage between Native Christians in the Native States comprised in the Central India Agency.

No. 759 I.—In exercise of the powers conferred by sections 4 and 5 of Act XXI of 1879 (The Foreign Jurisdiction and Extradition Act, 1879) and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest the Assistant General Superintendent (for the time being) of operations for the suppression of Thuggee and Dacoity in the Upper Rajputana Sub-Agency, with the powers of a Magistrate of the third class, under sections 12 and 37 of Act X of 1882, and with the powers, described in section 206 of the said Act, to commit persons for trial to the Court of Session for any offence triable by such Court.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 6th March 1885.

No. 1137.—Mr. A. C. Tupp, Accountant General, North-Western Provinces and Oudh, having been granted furlough out of India for nine months and Mr. S. Jacob having been appointed to officiate for him, Mr. Tupp made over and Mr. Jacob received charge of the said appointment, after noon, on the 23rd February 1885.

No. 1163.—Surgeon H. P. Yeld having been appointed to officiate as Deputy Assay Master, Bombay Mint, received charge of the said appointment from Surgeon C. M. Thompson, after noon, on the 28th February 1885.

CODES.

The 6th March 1885.

No. 1140.

CIVIL PENSION CODE.

Page 41.

Section 85.

Strike out the following words in the note under this Section:—

“Nor does Rule 1 under Section 86 apply to an Excluded Local Fund.”

No. 1142.

CIVIL LEAVE CODE.

Page 174.

Section 73.

Rule 1.

Insert the following after the word “State” in the third line of this rule: “about three months before the expiration of his leave.”

No. 1218.

PAY AND ACTING ALLOWANCE CODE.

Page 263.

Section 4.

Rule 1.

Strike out the words beginning with “appoint” in line 4 to the end of the note to this rule and substitute the following:—

“declare that his locum tenens may be appointed substantively pro tempore.”

STATISTICS AND COMMERCE.

CUSTOMS.

The 4th March 1885.

No. 87 S.—In exercise of the powers conferred by Section 23 of the Sea Customs Act, 1878, the Governor General in Council exempts from the export duty to which it is liable under the Indian Tariff Act, 1882, all rice exported by sea and entered outwards for either of the French ports of Pondicherry and Karikal or passing by land into either of those settlements.

This exemption shall commence on the 4th day of March 1885, and shall continue in force until the 31st day of December 1885, inclusive.

SEPARATE REVENUE.

STAMPS.

JUDICIAL STAMPS.

EXCEPTIONS AND REDUCTIONS UNDER THE ACT.

The 6th March 1885.

No. 1196.—In exercise of the powers conferred by Section 35 of the Court Fees Act, 1870, the Governor General in Council has remitted the whole of the fees payable on an application made by a person to the Collector under the 2nd paragraph of Section 39 of the Indian Stamp Act, 1879, for the return to the person, or to the registration officer who impounded it, of a document impounded and sent to the Collector by a registration officer.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 6th March, 1885.

APPOINTMENTS.

No. 123.—MILITARY SECRETARIAT—

The following officiating appointments are made in the Military Department of the Government of India:—

Colonel A. C. W. Crookshank, 1st Assistant Secretary, to officiate as Deputy Secretary, *vice* Major E. H. H. Cullen, on furlough.

Major T. Deane, Assistant Secretary, to officiate as 1st Assistant Secretary, *vice* Colonel Crookshank.

With effect from the 31st December, 1884.

Major B. Hay, General List, Cavalry, Squadron Commander, 7th Bengal Cavalry, to officiate as an Assistant Secretary, with effect from the 23rd February, 1885.

No. 124.—ORDNANCE DEPARTMENT—

Major F. F. M. Baddeley, R.A., to be an Assistant Superintendent of Factories.

No. 125.—The tenure of the appointment of Superintendent of Factories by Major H. M. Mackenzie, R.A., is extended to the 28th February, 1886.

No. 126.—Captain A. H. Browne, R.A., Commissary of Ordnance, 2nd class, is re-appointed for a further term of five years, with effect from the 25th March, 1885.

No. 127.—ARMY REMOUNT DEPARTMENT—

Colonel T. F. C. Rochfort, Assistant Superintendent of Reserve Depot, Saharanpur, to officiate as Superintendent of Reserve Depot, Saharanpur, *vice* Colonel H. C. Smith, on furlough.

Captain J. C. F. Gordon, Bengal S. C., Squadron Officer, 6th Bengal Cavalry, to officiate as Assistant Superintendent of Reserve Depot, Saharanpur, *vice* Colonel Rochfort.

No. 128.—HYDERABAD CONTINGENT—

Captain R. A. Gilchrist, Bengal S.C., Squadron Commander and 2nd-in-Command, 1st Cavalry, Hyderabad Contingent, to be Military Secretary to the Resident at Hyderabad, *vice* Colonel H. Fraser, who vacates on attaining Colonel's allowances,—20th January, 1885.

1st Infantry.

No. 129.—Lieutenant F. V. Whittall, Officiating Wing Officer, 2nd Infantry, to be Wing Officer, *vice* Lieutenant A. Hatton, seconded on appointment as Adjutant, Cachar and Sylhet Mounted Rifles.

4th Infantry.

Lieutenant M. T. Shewen, Officiating Wing Officer, on probation, to be Wing Officer, on probation, *vice* Lieutenant D. W. Purdon, transferred to the 6th Infantry.

6th Infantry.

Lieutenant D. W. Purdon, Wing Officer, 4th Infantry, to be Wing Officer, *vice* Lieutenant E. F. H. McSwiney, transferred to the 3rd Cavalry.

FURLOUGH AND LEAVE.

No. 130.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel H. C. P. Rice, Bengal S.C., Commandant, 1st Sikh Infantry, (p. a.) for two years,—182 days under rule VIII, clause 2, and the remaining period under rule IX of the regulations of 1868.

Colonel A. Conolly, Bengal S.C., Commandant, Meywar Bheel Corps and Political Superintendent, Hill Tracts, Meywar, (m. c.) for 273 days, under rule XIV, clause I, of the regulations of 1868.

Lieutenant-Colonel R. M. B. Thomas, Bengal S.C., Cantonment Magistrate, 1st class, Officiating Judge, Small Cause Court, Nagpur, Central Provinces, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Captain R. C. S. Macausland, Bengal S.C., Cantonment Magistrate, 2nd class, officiating 1st class, Punjab, (p. a.) for 306 days, under rule IX of the regulations of 1868.

Lieutenant W. H. Jameson, Bengal S.C., Wing Officer and Quartermaster, 23rd Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon-Major W. Jackson, 2nd Punjab Infantry, (p. a.) for one year and 71 days, under rule IX of the regulations of 1868.

Honorary Captain and Deputy Commissary P. Carr, Commissariat Department, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Conductor O. Magnire, Ordnance Department, (m. c.) for one year, under rule I of the regulations of 1875.

No. 131.—Colonel B. W. D. Morton, Bengal S.C., is permitted to reside in England under G. G. O. No. 192 of 1883, with effect from the 17th July, 1885.

No. 132.—Lieutenant H. F. Lyons-Montgomery, Bengal S.C., Sub Assistant Commissary-General, 1st class, is granted leave within Indian limits (p. a.) for 183 days, under rule X of the regulations of 1875, the first 60 days being on full staff pay.

No. 133.—Assistant Commissary and Honorary Lieutenant J. Fitzgibbon, Assistant Engineer, 1st grade, Public Works Department, is granted leave in India (m. c.) to the 2nd May, 1885, under the regulations of 1868.

No. 134.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Colonel W. R. M. Holroyd, Bengal S.C., (p. a.) for six months.

Lieutenant-Colonel G. C. Jackson, Cavalry, (p. a.) for 92 days.

Surgeon-Major L. E. Eades, (m. c.) for six months.

LONDON GAZETTE.

No. 135.—The following extracts are published for general information :—

"*London Gazette*," dated the 10th February, 1885, pages 577 and 578.

India Office, 10th February, 1885.

The Queen has approved of the following Promotions among the Officers of the Staff Corps and Indian Military Services made by the Governments in India :—

BENGAL STAFF CORPS.*To be Lieutenant-Colonels.*

Major Walter Ernest Forbes. Dated 10th December, 1884.

Major and Brevet Lieutenant-Colonel Francis William Collis. Dated 10th December, 1884.

Major William Barron. Dated 11th December, 1884.

Major William James Wemyss Muir. Dated 11th December, 1884.

Major Clayton Turner Lane. Dated 11th December, 1884.

Major William Saurin Brooke. Dated 11th December, 1884.

Major Charles McNeile. Dated 11th December, 1884.

Major and Brevet Lieutenant-Colonel John Munro Sym. Dated 11th December, 1884.

Major and Brevet Lieutenant-Colonel Arthur Gore Handcock. Dated 11th December, 1884.

Major Robert Smyth-Thompson. Dated 11th December, 1884.

To be Captain.

Lieutenant Algernon George Arnold Durand. Dated 21st December, 1884.

BENGAL CAVALRY.*To be Lieutenant-Colonel.*

Major and Brevet Lieutenant-Colonel George Thomas Halliday. Dated 20th December, 1884.

INDIAN ARMY.

To be Colonel.

Lieutenant-Colonel Thomas Francis Coshy Rochfort, Bengal Cavalry. Dated 21st December, 1884.

BREVET.

To be Lieutenant-Colonels.

Major Frank Hale Berwick Marsh, Bengal Infantry, in succession to Lieutenant-General Sir J. Forbes, K.C.B., Bombay Cavalry, transferred to the Unemployed Supernumerary List. Dated 10th June, 1884.

Major Vincent William Tregear, Bengal Infantry, in succession to Major-General C. Dumbleton, Bengal Cavalry, transferred to the Unemployed Supernumerary List. Dated 4th August, 1884.

Major Arthur Fitzgerald, Bengal Infantry, in succession to General C. T. Chamberlain, C.S.I., Bengal Staff Corps, transferred to the Unemployed Supernumerary List. Dated 23rd August, 1884.

PROMOTIONS.

No. 136.—The following promotions and alterations of rank are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Dated 2nd March, 1885.

Lieutenant-Colonel Alexander John Colvin Birch, Bengal S. C.

Lieutenant-Colonel Francis William Boileau, Bengal S. C.

Lieutenant-Colonel Alexander Graham Owen, Bengal S. C.

Lieutenant-Colonel Sir Robert Groves Sandeman, K.C.S.I., Bengal S. C.

Lieutenant-Colonel Frederick Lance, Bengal S. C.

Lieutenant-Colonel Clement James Griffiths, Bengal S. C.

Lieutenant-Colonel Joseph Barnard Smith, Bengal S. C.

Lieutenant-Colonel Frederick Hammond, Bengal S. C.

Lieutenant-Colonel Henry Mantagu Buller, Bengal Cavalry.

Lieutenant-Colonel Robert Cecil Richard Clifford, Bengal S. C.

Lieutenant-Colonel Henry Marsh Pratt, Bengal S. C.

Lieutenant-Colonel Henry Bathurst Hanna, Bengal S. C.

Lieutenant-Colonel James Calder Stewart, Bengal S. C.

Lieutenant-Colonel Charles Richard Pennington, Bengal S. C.

Lieutenant-Colonel Horace Moulo Evans, Bengal S. C.

Lieutenant-Colonel Howard James Barton, Bengal S. C.

Lieutenant-Colonel Francis William Collis, Bengal S. C.

Lieutenant-Colonel John Munro Sym, Bengal S. C.

Lieutenant-Colonel Arthur Gore Handcock, Bengal S. C.

Lieutenant-Colonel Arthur Chichester William Crookshank, Bengal S. C.

Major and Brevet Lieutenant-Colonel John Hugh Green, Bengal S. C.

Major and Brevet Lieutenant-Colonel John Edmund Waller, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel Francis Tweddell, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel Dawsonne Melancthon Strong, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel John Richard Brecks Atkinson, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel Alexander Robert Badcock, c.s., Bengal S. C.

Major and Brevet Lieutenant-Colonel Montagu Gilbert Gerard, c.n., Bengal S. C.

Major and Brevet Lieutenant-Colonel William Walters Biscoe, Bengal General List, Cavalry.

Major and Brevet Lieutenant-Colonel Revell Eardley Wilmot, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel Arthur Conolly, Bengal S. C.

Major and Brevet Lieutenant-Colonel Sullivan Edward Becher, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel John Howard Broome, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel Robert Francis Christopher Alexander Tytler, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel Joseph West Ridgeway, Bengal General List, Infantry.

Major and Brevet Lieutenant-Colonel Edward Stedman, Bengal S. C.

Dated 4th March, 1885.

Lieutenant-Colonel Osmoud Barnes, Bengal S. C.

Lieutenant-Colonel Charles Morris Moberly, Madras S. C.

Lieutenant-Colonel George Augustus Way, Bengal S. C.

Dated 7th March, 1885.

Major and Brevet Lieutenant-Colonel Francis Eddowes Hastings, Bengal General List, Infantry.

Lieutenant-Colonel Edward Charles Ross, c.s.i., Bombay S. C.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major James Ludlow Ferris,—4th March, 1885.

Major Henry William John Senior,—4th March, 1885.

BENGAL ARMY.

To be Lieutenant-Colonels.

Major and Brevet Lieutenant-Colonel Francis Munro Newbery, General List, Infantry,—4th March, 1885.

Major and Brevet Lieutenant-Colonel Thomas James Quinn, General List, Infantry,—4th March, 1885.

Major Henry Charles Creak, Bengal Cavalry,—4th March, 1885.

ALTERATIONS OF RANK.

The promotion of the undermentioned officers to the rank of Colonel by Brevet to be antedated as follows :—

Lieutenant-Colonel Edward John McNair, Bengal Infantry,—1st January, 1879.

Lieutenant-Colonel Griffith Turner Jones, Bengal Infantry,—4th May, 1879.

Lieutenant-Colonel George Battye Fisher, Bengal Infantry,—21st September, 1879.

No. 137.—VOLUNTEER CORPS—

East Indian Railway Volunteer Rifle Corps.

Lieutenant James Edward Evans to be Captain, vice Major A. Mears, promoted.

Lieutenant Gregory Sam to be Captain, vice Captain E. W. Hart, resigned.

Corporal William Pattison to be Lieutenant.

No. 138.—NATIVE ARMY—

13th Bengal Infantry.

Havildar Rugobeer Kuthait to be Jemadar, vice Jemadar Behari Sing, deceased,—16th October, 1884.

RETIREMENTS.

No. 139.—Surgeon-General James Macnabb Cunningham, M.D., is permitted to retire with effect from the 31st March, 1885, subject to Her Majesty's approval.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 140.—The following officers are appointed to the Military Works Department :—

To be Executive Engineer, 4th grade, Supernumerary.

Captain J. C. M. Beresford, R.E.

To be Assistant Engineer, 1st grade.

Captain F. N. Maude, R.E.

To be Assistant Engineers, 2nd grade.

Lieutenant A. D. G. Shelley, R.E.

Lieutenant H. G. Harvey, R.E.

Lieutenant C. N. Beevor, R.E.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 8.—The following acting promotions are made in the Marine Survey of India, with effect from the 20th December, 1884, vice Navigating Lieutenant T. C. Pascoe, R.N., Assistant Surveyor, 1st class, on furlough :—

As Assistant Surveyor, 1st class.

Lieutenant E. C. H. Helby, R.N., Assistant Surveyor, 2nd class.

As Assistant Surveyor, 2nd class.

First Grade Officer W. H. W. Searle, I.M. Assistant Surveyor, 3rd class.

As Assistant Surveyor, 3rd class.

First Grade Officer E. J. Beaumont, I.M., Assistant Surveyor, 4th class.

G. CHESNEY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 6th March, 1885.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that the report of the death of the undermentioned Warrant Officer, on the date specified, was received in the Military Department between the 28th February and 6th March, 1885.

Corps.	Rank and Names.	Date of Death.	Place of Death.	Testate or Intestate.	REMARKS.
Subordinate Medical Department.	Assistant Apothecary G. Darcey	23rd Feb., 1885	Delhi.		

G. CHESNEY,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 3rd March 1885.

No. 62.—Mr. R. K. Williams, Examiner, Public Works Accounts, is, on return from furlough, appointed Examiner of State Railway Accounts, Central Provinces.

The 5th March 1885.

No. 63—Mr. H. T. Geoghegan, Superintending Engineer, 1st Class, *temporary rank*, Engineer-in-Chief, Bhopal State Railway, rejoined his appointment, on return from leave, on the afternoon of the 13th February 1885.

No. 64.—Mr. H. T. Geoghegan is transferred from the Establishment under the control of the Central India Administration, to that under the Government of Madras, for employment as Engineer-in-Chief of the Madras State Railway Surveys.

The 6th March 1885.

No. 65.—Mr. H. J. Oddie, Assistant Engineer, 1st Grade, State Railways, is promoted to Executive Engineer, 4th Grade, *temporary rank*, with effect from 1st January 1885, in addition to the promotions notified in Public Works Department Notification No. 40, dated 29th January 1885.

No. 66.—Mr. W. S. Haig, Assistant Engineer, 1st Grade, is, on return from furlough, placed at the disposal of the Director General of Railways.

TELEGRAPH.

The 6th March 1885.

No. 67.—Mr. C. B. P. Gordon, Superintendent, 1st Grade, Telegraph Department, is permitted to retire from the service, with effect from the afternoon of the 7th March 1885.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 7, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 25th October 1884.

From the 22nd November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 15th November, all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 166, Dhurrumtollah Street, Calcutta.

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For a single copy of the Supplement	0	4	0
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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the *Gazette*. The annual subscription for the two Parts is Rs5 per annum, payable in advance. When sent by post, Rs2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

NOTICE.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 6th March 1885.

No. 501.—Mr. G. J. Powell is appointed an Assistant Surveyor, 3rd Grade, Survey of India, to fill an existing vacancy, with effect from the date on which he reports himself for duty in the Trigonometrical Branch Office, Dehra Dun.

G. C. DEPRÉE, Colonel,

Surveyor General of India.

TELEGRAPH DEPARTMENT.**NOTIFICATION.***Calcutta, the 3rd March 1885.*

No. 11.—Mr. W. B. Melville, an Assistant Superintendent of the 1st Grade, is allowed furlough for eighteen months, under Section 50 of the Civil Leave Code, with effect from the forenoon of the 2nd March 1885.

A. J. LEPPOC CAPPEL,
Director General of Telegraphs in India.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA, P. W. D.**NOTIFICATION.***Indore, the 17th February 1885.*

No. 1.—Mr. H. E. Grant, Assistant Engineer, 2nd Grade, is appointed to act as Officiating Executive Engineer, Indore Division, during the absence of Mr. A. Stoddard, Executive Engineer, Indore Division, on privilege leave, or until further orders, with effect from 21st January 1885. •

By Order,
C. S. THOMASON, Col., R.E.,
*Secy. to Agent to the Govr. Genl.
for Central India, P. W. D.*

AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA.**NOTIFICATION.***Abu, the 28th February 1885.*

No. 461 G.—Jemadar Goma, of the Erinpura Irregular Force, to be Native Adjutant of the Force, with effect from the 30th September 1884, *vice* Dewa, promoted to Subedar.

By Order,
W. H. C. WYLLIE.
1st Asst. Agent to the Govr. Genl.

CHIEF COMMISSIONER OF AJMERE-MERWARA.**NOTIFICATIONS.***Mount Abu, the 28th February 1885.*

No. 220.—With reference to this Office Notification No. 159, dated the 13th February 1885, Mr. F. L. Reid made over charge of the Office of Principal of the Ajmere Government College, and Inspector of Schools to Mr. T. Harris, on the afternoon of the 14th of February 1885.

No. 222.—With reference to this Office Notification No. 203, dated the 21st February 1885, it is hereby notified that Mr. R. M. Dane made over charge of the Office of Assistant Commissioner of Ajmere to Lieutenant W. H. Cornish, on the forenoon of the 16th of February 1885.

No. 226.—The Chief Commissioner of Ajmere-Merwara is pleased to invest Lieutenant W. H. Cornish, Assistant Commissioner, Merwara, with the powers of a Magistrate of the 1st Class, to be exercised in the Ajmere District during such time as he may hold charge of the Office of Assistant Commissioner, Ajmere.

By Order,
W. H. C. WYLLIE,
1st Asst. to the Chief Commr.

SUPERINTENDENT, PORT BLAIR AND NICOBARS.**NOTIFICATION.***Port Blair, the 30th January 1885.*

No. 17.—Mr. F. E. Tuson, Extra Assistant Superintendent, 1st Class, having returned on the forenoon of this day, from the leave granted him in Home Department Notification No. 533, dated 22nd August last, the following promotion and reversions take place in the Commission from this date:—

Mr. F. E. Tuson, Extra Assistant Superintendent, 1st Class, to officiate as 2nd Assistant Superintendent, *vice* Mr. E. H. Man, acting as 1st Assistant Superintendent.

Mr. O. H. Brookes, from Officiating 2nd Assistant Superintendent, to Officiating 3rd Assistant Superintendent.

Mr. H. Godwin-Austen, from Officiating 3rd Assistant Superintendent, to Officiating Extra Assistant Superintendent, 1st Class.

Mr. W. Jessop, from Officiating Extra Superintendent, 1st Class, to Officiating Extra Assistant Superintendent, 2nd Class.

T. CADELL, Colonel,
Supdt., Port Blair and Nicobars.

DIRECTOR GENERAL OF RAILWAYS.**NOTIFICATIONS.—ESTABLISHMENT.***Calcutta, the 27th February 1885.*

No. 27.—With reference to Public Works Department Notification No. 55, dated 24th February 1885, Captain C. Hoskyns, R.E., Executive Engineer, 2nd Grade, is posted to the Sind-Pishin State Railway, Northern Section.

The 4th March 1885.

No. 28.—In supersession of Director General's Notification No. 18, dated the 6th February 1885, Mr. W. Wiseman, Executive Engineer, 2nd Grade, *sub. pro tem.*, is granted furlough on medical certificate for twelve months from the 23rd December 1884, with the necessary subsidiary leave, from the 13th to the 22nd *idem*.

F. S. STANTON, Colonel, R.E.,
Director General of Railways.

STATEMENT of Government Promissory Notes enforced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 29th February 1885.

PARTICULARS.	4 PER CENT. LOANS					4½ PER CENT. LOANS				TRANSFER LOAN OF 1878, SEVEN PER CENT. PORTION.	5 PER CENT. LOAN OF 1865-67.	GRAND TOTAL.
	3½ PER CENT. TRANS- FERRED LOAN OF 1863-64.	OF 1835-36.	OF 1842-43.	OF 1864-65.	Transfer of 1866.	Reduced 4 per cent. Loan of 1878.	Total.	OF 1870.	OF 1878.	TRANSFER LOAN OF 1878, 4½ PER CENT. POR- TION.		
Balance of 15th February 1885	54,100	28,21,800	2,30,80,700	97,97,800	2,08,60,537	2,9,08,700	9,05,63,443	45,66,400	94,47,300	10,08,55,000	1,34,000	20,69,43,948
4½ per cent. 1878 Stock transferred to 4½ per cent. 1879 at London												
444—												
Amount enforced at Madras between 16th and 23th February 1885										2,93,100		2,93,100
Amount enforced at Bombay between 16th and 23th February 1885		5,500	1,500	1,500	15,000	15,500	42,000			2,000		2,000
Amount enforced at Calcutta between 16th and 23th February 1885		29,300	4,40,800	16,000	3,79,500	51,200	9,17,300	700	4,000	1,51,000		10,73,000
Deduct—	54,100	28,56,700	2,36,33,100	98,15,800	8,02,49,037	39,75,400	9,19,22,743	45,67,100	94,51,300	10,13,15,100	1,34,000	20,73,67,048
Amount written off in the London Registers		2,000	91,700	3,000	1,32,600	29,000	2,51,200	29,000	8,13,100	1,45,200		7,41,500
Balance on 29th February 1885	54,100	28,64,700	2,34,38,400	98,12,800	2,01,23,537	2,39,46,400	9,15,71,543	45,38,100	91,38,200	10,11,66,900	1,34,000	20,66,35,548

NOTE.—From 9th June 1887 to 31st Dec. 1884, enforced from India 5,083 lakhs; re-transferred from London 4,361 lakhs.

1st Jan. 1885 to 15th Jan. 1885	6	"	"	"	"	"	"	6
16th " " to 31st "	2	"	"	"	"	"	"	14
1st Feb. " to 15th Feb. "	4	"	"	"	"	"	"	11
16th " " to 28th "	11	"	"	"	"	"	"	4
	5,106 lakhs.							4,361 lakhs.
	4,368 "							
Balance against India	719 lakhs							

PUBLIC DEBT OFFICE,
BANK OF BENGAL:
Calcutta, the 3rd March 1885

R. HARDIE,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 3rd March 1885.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	47,36,250	6	0
Reserve Fund	41,58,191	4	4	Other authorized Investments	36,79,182	8	0
	R	a.	p.	Loans on Government and other authorized Securities	84,38,516	9	8
Public Deposits at Head Office	76,69,874	12	4	Accounts of Credit on Government and other authorized Securities	87,23,972	2	11
Public Deposits at Branches	1,22,60,906	1	6	Bills discounted and purchased	1,75,54,349	1	5
Other Deposits at Head Office and Branches	2,54,21,822	3	10	Balances with other Banks	3,36,582	4	6
Bank Post Bills, &c.	5,82,251	0	7	Bullion	2,69,632	11	6
Sundries	12,34,545	0	10	Dead Stock	11,67,604	0	1
				Stamps	8,960	8	0
				Sundries	7,41,069	7	4
					4,56,55,119	11	5
					R	a.	p.
				Cash and Currency Notes at Head Office	1,01,46,113	7	11
				Cash and Currency Notes at Branches	1,55,16,357	4	1
					2,56,62,470	12	0
					RUPES	7.13,17,590	7 5
					RUPES	7.13,17,590	7 5

BANK OF BENGAL,
Calcutta, 5th March 1885.

D. FRASER,
Offg. Chief Acctt.

By order of the Directors,
R. HARDIE,
Secy. & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 54.4.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION		
		General Treasury.	Currency Department.	Under Assay.	Assayed	Held on account of the Currency Department.
1885.	R	R	R	R	R	R
Feb. 23	27,172	27,172		2,23,442	1,22,79,093	93,64,808
" 24	46,985	25,621	342	2,70,003	1,22,80,333	93,69,009
" 25		36,200		2,70,003	1,22,80,333	93,22,070
" 26		31,328		2,70,003	1,22,80,333	92,90,103
" 27		32,774	2,37,584	47,270	1,25,23,014	94,99,310
" 28				47,270	1,25,23,014	94,99,310

R. V. RIDDELL, Major, R.E.,
Mint Master.

CALCUTTA MINT,
The 2nd March 1885.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Segr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
38	E 20—90514	100	Basant Lal, Registration Clerk, Deputy Commissioner's Office, Gujranwala.
"	" —86388	100	

* Belonging to Agency No. 5, Ferozepur.

LAHORE,
The 27th February 1885.

W. H. EGERTON,
for Depy. Commr. of Currency.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Segr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
42	B 84—54968	100	G. Narasimulu Chetty, Palaveram.
"	" —76334	100	
"	" —90714	100	
"	" —96367	100	
"	" —99301	100	

FORT ST. GEORGE.
The 23rd February 1885.

W. T. PIERCY,
Offg. Asst. Accountant Genl.,
In charge of Paper Currency Dept.

WANTED

A Head Clerk for the Office of Examiner of Medical and Fund Accounts, Calcutta. Salary Rs300 a month, rising by annual increments of Rs20 to Rs400.

No person need apply who is not already in a Government Office on a salary of Rs200 or upwards, unless he has passed the examination for clerks of the upper division, laid down in India Home Department Resolution No. 26—953 of 19th July 1883.

G. S. SUTHERLAND, Surg.-Major,
Examiner of Medical and Fund Accounts.

POST OFFICE.

NOTIFICATIONS

Calcutta, the 16th February 1885.

From the 1st March 1885, applications will be received from the public at all Head Post Offices and Selected Sub-Offices to telegraph particulars

of foreign money orders to the Indian offices* of exchange. The orders regarding which particulars are so telegraphed will then be advised by post to the foreign countries of payment, by the Indian offices of exchange, in the same way as ordinary foreign money orders. It should be clearly understood that the orders will be telegraphed only as far as the Indian office of exchange and not to the foreign country of payment.

2. These rules will apply to money orders drawn upon any of the foreign countries, British Colonies or Native States with which foreign money orders are exchanged by India. The general conditions governing the issue of foreign money orders, as detailed in the *Postal Guide*, will apply to orders advised by telegraph, except that the charges on such orders will be as detailed below.

3. The remitter of a foreign money order, advised by telegraph under these rules, will be required to pay:—

- (a) The equivalent in Indian currency of the value of the order, according to the schedule in force for the time being;
- (b) A fixed charge of Rs 2 for the cost of the telegraphic advice;
- (c) Commission on the value of the order, at the prescribed rate. For foreign orders expressed in sterling, this rate of commission will be—

	Rs.	as.
On sums not exceeding £ 2	0	8
„ „ exceeding £ 2 but not exceeding £ 5	0	12
„ „ „ £ 5 „ „ „ £ 7	1	2
„ „ „ £ 7 „ „ „ £ 10	1	8
„ „ „ £ 10 „ „ „ £ 12	1	14
„ „ „ £ 12 „ „ „ £ 15	2	4
„ „ „ £ 15 „ „ „ £ 17	2	10
„ „ „ £ 17 „ „ „ £ 20	3	0

4. The remitter of a foreign money order advised by telegraph under these rules, should fill up the prescribed form and write across it the words “By Telegraph.” The form should then be presented at the Post Office, together with the amount payable.

5. Foreign sterling money orders drawn upon the United Kingdom, the continent of Europe, America or the West Indies, cannot be advised by telegraph from any Post Office on the day fixed for the departure of the foreign mail steamer from Bombay.

The 20th February 1885.

CORRESPONDENCE FOR THE INDIAN FIELD FORCE, EGYPT.

An Indian Post Office will accompany the Indian Field Force proceeding on active service to Egypt.

2. Correspondence intended for the Indian Field Force, Egypt, should be addressed as follows:—

“A. B.
(Regiment, Ship, or Office),
Indian Field Force,
EGYPT.”

No Post-town should be added to the address, and special care should be taken to insert the Regiment, Battery, Ship or Office with which the addressee is serving.

3. Prepayment of correspondence intended for the Indian Field Force is compulsory.

4. The rate of postage for letters sent from India to Native Officers, Non-Commissioned Officers, and men of the Native Army, and to persons included under “Mustered Establishments” is nine pies for each letter not exceeding one-half ounce or $1\frac{1}{2}$ of a tola in weight. Not only must such letters be prepaid, but the addresses must show the Regiment to which the persons addressed belong. In the case of Mustered Establishments, which include the marginally* noted persons, the address must show their designations, and the Regiment to which they are attached,

* Hospital and Bazar establishments.
Munshis.
Inscars.
Cooks.
Sweepers.
Bhistis.

as under:—

“KARIM BAKSH,
Bhisti,
28th Bo. N. I.,
Indian Field Force,
EGYPT.”

5. Letters addressed to camp-followers cannot be sent at the nine-pie rate, and such letters will, therefore, be charged at the ordinary rate to Egypt, viz., 3 annas.

6. No British troops are being sent from India to Egypt, but letters addressed to British soldiers and Seamen, or to any of the privileged class mentioned in clause 190 of the *Indian Postal Guide*, who may be serving in Egypt, will be sent of course at the special rates, subject to the conditions laid down in that clause and the following clauses.

7. Articles intended for persons other than the above will be charged at the ordinary postage rates mentioned opposite to “Egypt” in the Foreign Post Schedule of the *Postal Guide*.

8. Official correspondence for the Indian Field Force will be governed by the same rules as ordinary private correspondence for Egypt. It should be prepaid by service postage labels under the superscription and signature prescribed in clause 353 of the *Postal Guide*.

9. Money orders will be exchanged with the Indian Field Force under the rules governing the exchange of Asiatic money orders (clauses 261 to 265 of the *Postal Guide*).

10. Parcels may be forwarded to the Indian Field Force under the rules governing the despatch of foreign parcels from India, and they should be addressed in the same way as correspondence.

11. Insured and value-payable articles cannot be received for despatch to the Indian Field Force, Egypt. India Postal Notes will be sold, but not paid, by the Field Post Office.

A. U. FANSHAWE,
Offg. Director General of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 3rd March 1885.

Armstrong, W. Cairns.	Hardie, Edw.	Nabush, James.
Avlett & Co.	Hembrough, F. M.	O'Kane, Miss.
Barton & Co.	Hollis, L. W.	Pinto, Mr. (house con-
Byrne, John.	Latter, Mrs. E. E.	tractor).
Corpon, J.	Llewellyn, C. A.	Roy, Dr. V.
Edwards, H. W.	Middleton, T. B.	Scott, B.
Gordon, G. L.	Monica, Mrs.	Stephens & Co.

Letters marked "Care of Post Office."

"Aedipus,"	Hathway, S. L.	Radu, Monar. T.
Alexander, D. D.	Heberlet, A. F.	Radwell, Chas. H.
Allen, Alex.	Hillary, W.	Regnanel, E.
Beech, R.	Hodgson, Richard.	"Hex."
Blair, John S.	Hordern, Mrs. Peter.	Richardson, George.
Bowen, Thomas H.	Huhur, John.	Richardson, H.
Brandon.	Hull, W.	Richmond, J. H.
Brigg, E. A.	Isaac, Mr.	Robinson, Mrs. Rodda.
Brior, Sarah.	Jannell, T.	Rollo, Miss Ida.
Burke, Sir Henry.	Keller, Oskar.	Rubeig, Monar. C.
Burke, Miss A. L.	Kelly, W. A.	Schrumm, C. M.
Cholpoora, Mr.	Lancez, Mrs. W.	Scott, Mrs. R. H. S.
Carlisle, J. T.	Latham, Thomas.	Schwarze, C. E. E.
Carr, Mrs. S. F.	Lublauch, J. B.	Shaw, Nathaniel L.
Clarke, Marie.	Luzzatti, Angelo.	Smith, T. R.
Cohen, Elias A.	Mason, E.	Spear, George.
Dalzell, John.	Mills, Fredric.	Steel, John
Duffy, E.	"Nahni."	Thomassen, E. S.
Dyce, H. M.	O'Connell, Condr.	Thruswell, A.
Edwards, Rev. Bamboy.	Owen, L. C.	Towers, Miss Rosa.
Ferguson, Alex. A.	Pate, Fred.	Trafford, H. E.
Flahar, Auguston.	Peters, L. C.	Wood & Co., B.
Gray, Mrs. Marrie.	Petley, W. A.	Young, W.
Grün, Otto.	Poggi, Guiseppo.	Zillhardt, Mrs.
Haale, Percy.	Payllas, Michel G.	

Registered Letters.

Bashford, F.	Goodridge, R. E.	Hansen, Mrs. E. M.
Baum, Max.	Green, W.	Kelly, M.
Garatin, Mrs. A. M.		

E. HUTTON,

Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 2nd March 1885.

Brind, M. J.	Hamperan, A. G. H.	Orkley, Mr.
Carr, Plinoro.	Harden, Major A.	Shama Churn.
Fucan, W.	Landair, James.	Shepherd, Major F. S.
Editor, Mahakul.	Mookenjee.	Todd, C. F.
Francis, J. W.		

A. P. GHOSAL,

Postmaster, Barrackpore.

The 7th March 1885.

SEA AND FOREIGN MAILS.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer
Madras and Ceylon	1885. 7th March	P. & O. Str. Ravenna.
Foreign Mails via Bombay	10th "	From Bombay.*
Do. Book Post and Pattern Packets	8th "	From Bombay.
Rangoon and Moumein	11th "	Str. Kilwa.
Chittagong, Akyab, Kyauk Phyoo, Sandoway, and Rangoon	11th "	Str. Makratta.
Port Blair and Camorta	12th "	Str. Makarant.

* Also for Cape Colonies through United Kingdom, also *via Aden* for Mauritius, Mahe (Seychelles), Mayotte, Noui Be and Reunion can be forwarded.

N.B.—The letter-box will close at 7 p.m. precisely, after which hour, foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 p.m.

E. HUTTON,

Presidency Post Master.

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., or at Messrs. Brown & Co., at the prices specified below:—

Report on the Meteorology of India *R a. p.*
in 1875, 4to, 89 pages text, 297
pages tables, 3 charts 8 0 0

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts	R a. p.	8 0 0
Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts		8 0 0
Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts		8 0 0
Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates		2 8 0
Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates		1 8 0
Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates		1 8 0
Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates		1 8 0
Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates		1 8 0
Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages		1 8 0
Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates		1 8 0
Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates		1 8 0
Indian Meteorological Memoirs, Vol. II, Part III, 4to, 68 pages, 3 plates		1 8 0
Report on the Vizagapatnam and Backergunge Cyclones, October 1876, 4to, 87 pages, 4 plates		2 0 0
Report on the Madras Cyclone of May 1877, 4to, 117 pages text, 97 pages tables, 5 plates		2 8 0
Rainfall Chart of India showing the average annual distribution of rainfall (in colors)		0 8 0
Rainfall Map of India (in two sheets, scale 64 miles to the inch), showing the annual distribution of rainfall (in colors)		3 0 0
Register of Original Observations of six stations in India for 1879, corrected and reduced		2 8 0
Register of Original Observations of six stations in India for 1880, corrected and reduced		2 8 0
Register of Original Observations of six stations in India for 1881, corrected and reduced		2 8 0
Register of Original Observations of six stations in India for 1882, corrected and reduced		2 8 0
Register of Original Observations of six stations in India for 1883, corrected and reduced		2 8 0
The Indian Meteorologist's Vade Mecum, Part I [Instructions to Observers]		3 0 0
The Indian Meteorologist's Vade Mecum, Part II [The Meteorology of India]		5 0 0
Tables for the Reduction of Meteorological Observations in India		2 0 0

HENRY F. BLANFORD,

Meteorological Reporter to the Government of India.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The Indian Law Reports, published under the authority of the Governor General in Council,

appear in monthly parts, published as soon as possible after the first of each month, at Calcutta, Madras, Bombay, and Allahabad, and comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat; the copies for subscribers registered by Messrs. Thacker, Spink & Co. are distributed by that firm; and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad respectively.

In supersession of previous advertisements, on and from the 1st January, 1885, the terms of subscription and sale will be as follows:—

Terms of subscription, payable annually in advance

For the Complete Series, including postage . R22 8

	Without postage.	With postage.
For the Calcutta Series	R10 0	R12 8

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„ a part of the Calcutta Series purchased separately (inclusive of postage in India)	„ 2 0	
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„ a part of the Madras, Bombay and Allahabad Series purchased separately (inclusive of postage in India)	„ 1 0	
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Persons desiring to subscribe for, or purchase, the Reports should apply to—

Messrs. Thacker, Spink & Co., Calcutta.

„ Thacker & Co., Bombay.

„ Higginbotham & Co., Madras.

The Government Central Book Depot, Bombay.

„ Curator of Government Books, North-Western Provinces and Oudh.

„ Superintendent of Government Printing, Bengal.

Orders and subscriptions for 1885 should be at once remitted.

NOTICE.

Indian Law Reports.

Advertisements will be received for publication on the wrappers of the Indian Law Reports, Calcutta Series, by the Calcutta Central Press Company, “Limited,” 5—1, Council House Street, at the following rates, payable in advance:—

	One page.	Half page.	Quarter page.
For one issue	R 15	R10	R 6
„ three issues	„ 40	„ 25	„ 14
„ six „	„ 70	„ 40	„ 25
„ twelve „	„ 110	„ 70	„ 45

At these rates the advertisers will have the option of changing their advertisements in each issue.

THE BENGAL LAW REPORTS. *

A few sets of the Bengal Law Reports (Volumes 1 to 15) are available at Messrs. Thacker, Spink & Co., Calcutta, at R375 a set.

List of Books for sale at the Library of the Asiatic Society of Bengal,

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PROSUNNO COOMAR MITTER,
Shibpore, Howrah.

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SASIPADA BANNERJEE,
Father of the proprietress.

BABANAGAR,
The 18th February 1885.



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th February, 1885, and is hereby promulgated for general information :—

ACT NO. VII OF 1885.

An Act to amend the law in force in the Páneh Maháls.

WHEREAS it is expedient that the law in force in the territory comprised in the Páneh Maháls should, on and from the first day of May, 1885, be the same as the law in force in the district of Kaira, in the Bombay Presidency, and that the said territory should, on and from that day, cease to be a scheduled district under the Scheduled Districts Act, 1874, and the Laws Local Extent Act, 1874; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Páneh Maháls Laws Act, 1885.

2. (1) Save and except the enactments specified in the schedule hereto annexed, all enactments which, on the first day of May, 1885, are in force in the district of Kaira and not in the Páneh Maháls shall be deemed to come into force in the Páneh Maháls on that day.

(2) All enactments which on that day are in force in the Páneh Maháls and not in the district of Kaira shall be deemed to be repealed on and from that day in the Páneh Maháls.

3. All proceedings commenced before any authority in the Páneh Maháls before the first day of May, 1885, and still pending on that day, shall be disposed of by such authority as the Local Government may direct, and, save as aforesaid, shall be

4. On and from the first day of May, 1885, the Páneh Maháls shall cease to be a scheduled district; and in Part II of the First Schedule to the Scheduled Districts Act, 1874, and in the same Part of the Sixth Schedule to the Laws Local Extent Act, 1874, the words "The Páneh Maháls" shall be repealed.

XIV of 1874.

XV of 1874.

THE SCHEDULE.

ENACTMENTS EXCEPTED FROM THE OPERATION OF SECTION 2.

Acts of the Governor General in Council.

Number and year.	Title.	Extent of exception.
VIII of 1870	For the prevention of the murder of female infants.	The whole.
XXI of 1881	To amend the law providing for the relief of Thákurs in the districts of Broach and Kaira.	The whole.

Acts of the Governor of Bombay in Council.

Number and year.	Title.	Extent of exception.
V of 1862	For the preservation of the Bhágdári and Narvádári Tenures.	The whole.
V of 1879	To consolidate and amend the law relating to Revenue-officers and the Land-revenue in the Presidency of Bombay.	Section 85 and last fifteen words of section 58.

R. J. CROSTHWAITE,

3. With regard to the question of jurisdiction, the general result of the decided cases is to confine the jurisdiction to the Court of the District Judge and thus to bring on his files a number of suits many of which are unimportant and such as could be equally well decided by the subordinate tribunals. The time of all District Judges is fully occupied by their multifarious duties, and it is very undesirable that the performance of these duties should suffer in consequence of the compulsory institution in their Courts of cases the time and labour expended over which are often entirely disproportionate to the interests at stake.

4. The present Bill has accordingly been prepared. It amends section 265 so as to show plainly that proceedings thereunder are to be by way of a regular suit, and it omits the *Explanation* to the section, thus leaving the question of jurisdiction to be decided by the ordinary rules. The Bill also repeals the last paragraph of section 213 of the Code of Civil Procedure as the omission of the *Explanation* renders that paragraph unnecessary.

The 16th February, 1885.

C. P. ILBERT.

R. J. CROSTHWAITE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th February, 1885, and was referred to a Select Committee:—

No. 4 OF 1885.

THE LAND ACQUISITION (MINES)
BILL, 1885.

CONTENTS.

SECTIONS.

1. Short title, local extent and commencement.
2. Statement in declaration under section 6 of Act X of 1870 that mines not needed.
3. Notice to be given by owner, &c., before working mines lying under land.
4. Inspection of mines by Local Government.
5. If Local Government offers to pay compensation, mines not to be worked.
6. Amount of compensation to be determined under Act X of 1870.
7. If Local Government does not offer to pay compensation, mines may be worked in a proper manner.
8. Power to officer of Local Government to enter and inspect the working of mines.
9. Penalty for refusal to allow inspection.
10. If mines improperly worked, Local Government may require means to be adopted for safety of land acquired.
11. Construction of Act when land acquired has been transferred to a Company.
12. Definition of Company.

A Bill to provide for cases in which Mines or Minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870.

WHEREAS it is expedient to provide for cases in which mines or minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870; It is hereby enacted as follows:—

1. (1) This Act may be called the Land Acquisition (Mines) Act, 1885.
 Short title, local extent and commencement. (2) It extends to the whole of British India; and
 (3) It shall come into force at once.

2. (1) When the Local Government makes a declaration under section 6 of the Land Acquisition Act, 1870, X of 1870, that land is needed for a public purpose or for a Company, it may, if it thinks fit, insert in the declaration a statement that any mines of coal, iron-stone, slate or other minerals lying under the land or any particular portion of the land, except only such parts of the mines or minerals as are necessary to be dug or carried away or used in the construction of the work for the purpose of which the land is being acquired, are not needed.

(2) If any such statement is inserted in the declaration, any mines of coal, iron-stone, slate or other minerals under the land or portion of the land specified in the declaration, except as aforesaid, shall not, when the Collector takes possession of the land under section 16 or section 17 of the said Act, vest in the Government.

3. If the owner, lessee or occupier of any mines or minerals lying under any land so acquired is desirous of working or getting the same, he shall give the Local Government notice in writing of his intention so to do thirty days before the commencement of working.

4. On the receipt of a notice under the last foregoing section, the Local Government may cause the mines or minerals to be inspected by a person appointed by it for the purpose.

The Land Acquisition (Mines) Bill, 1885.
(Sections 5-12.)

[8 Vic.,
20, s. 78.]

5. (1) If it appears to the Local Government that the working or getting of the mines or minerals, or any part thereof, is likely to cause damage to the surface of the land or any works thereon, the Local Government may at any time before the expiration of thirty days from the receipt of the notice under section 3 offer either—

(a) to pay compensation for the mines or minerals or part thereof to the owner, lessee or occupier thereof; or

(b) to pay compensation to the owner, lessee or occupier of the mines or minerals, or part thereof, in consideration of his working or getting them in such manner and subject to such restrictions as the Local Government may in its offer specify.

(2) If the offer mentioned in case (a) is made, then the owner, lessee or occupier shall not work or get the mines or minerals or part thereof;

(3) If the offer mentioned in case (b) is made, then the owner, lessee or occupier shall not work or get the mines or minerals, or part thereof, save in the manner and subject to the restrictions specified by the Local Government.

[cf. 8 Vic., c.
20, s. 78.]

6. If the Local Government and the owner, lessee or occupier of any such mines or minerals, do not agree as to the amount of compensation to be paid under the last foregoing section, the same shall be settled in accordance with the procedure prescribed by the Land Acquisition Act, 1870, for determining the amount of compensation.

X of 1870

[cf. 8 Vic., c.
20, s. 79.]

7. (1) If before the expiration of the said thirty days the Local Government does not offer to pay any compensation to the owner, lessee or occupier of the mines or minerals for any loss he may sustain as provided in section 5, the owner, lessee or occupier may work the mines, or any part thereof, in a manner proper and necessary for the beneficial working thereof, and according to the usual manner of working such mines in the local area where the same are situate.

(2) If any damage or obstruction is caused to the surface of the land or any works thereon by improper working of the mines, the owner, lessee or occupier of the mines or minerals shall at once at his own expense repair the damage or remove the obstruction, as the case may require.

(3) If the repair or removal is not at once effected, or, if the Local Government so thinks fit, without waiting for the same to be effected by the owner, lessee or occupier, the Local Government

may execute the same and recover from the owner, lessee or occupier the expense occasioned thereby.

8. For better ascertaining whether any such mines are being worked or have been worked so as to damage the land acquired or the works thereon, an officer appointed for this purpose by the Local Government may, after giving twenty-four hours' notice in writing, enter on any land in or near which the land acquired is situate, and wherein any such mines are being worked or are supposed to be worked, and enter into and return from any such mines or the works connected therewith; and for that purpose the officer so appointed may make use of any apparatus or machinery belonging to the owner, lessee or occupier of the mines, and use all necessary means for discovering the distance from the land acquired to the parts of the mines which are being worked or about to be worked.

9. If any owner, lessee or occupier of any such mines refuses to allow any officer appointed by the Local Government for that purpose to enter into and inspect any such mines or works in manner aforesaid, every person so offending shall for every such refusal forfeit to the Local Government a sum not exceeding two hundred rupees.

10. If it appears that any such mines have been worked contrary to the provisions of this Act, the Local Government may, if it thinks fit, give notice to the owner, lessee or occupier thereof to construct such works and to adopt such means as may be necessary or proper for making safe the land acquired, and preventing injury thereto; and, if after such notice any such owner, lessee or occupier does not forthwith proceed to construct the works necessary for making safe the land acquired, the Local Government may itself construct the works and recover the expense thereof from the owner, lessee or occupier.

11. When a statement under section 2 has been made regarding any land and the land has been acquired for a Company and has been transferred by the Local Government to the Company, then sections 3 to 10, both inclusive, shall be read as if for the words "the Local Government" wherever they occur in those sections the words "the Company which has acquired the land" were substituted.

12. In this Act "Company" means a Company registered under the Indian Companies Act, 1882, or formed in pursuance of an Act of Parliament or by Royal Charter or Letters Patent.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for cases in which mines or minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870.

2. Act XXII of 1863, which was replaced by the Land Acquisition Act, 1870, contained specific provisions (sections 51 and 52) for cases in which mines and minerals lay under land taken up under that Act. These provisions were not, however, re-enacted in the Act of 1870, which, as the Government is advised, contemplates the acquisition of the underlying minerals as well as the surface of the land.

3. Hitherto this state of the law has caused no inconvenience. Now, however, owing to its being proposed to extend railways across districts where there is a certain amount of coal to be found, notice has been drawn to the inconvenience of the existing law which practically compels the Government either to purchase all the mines and minerals under the land over which it is proposed to construct a line or to abandon the undertaking altogether.

4. Under these circumstances, the present Bill has been prepared. It does not, however, simply re-enact the provisions which Act XXII of 1863 formerly contained, inasmuch as they do not appear to be adapted to the circumstances of the case. It follows rather the rules contained in the English Railway Clauses Consolidation Act, 1845, (8 Vic., c. 20, ss. 77 *et seq.*) which it extends to the acquisition of land for all purposes and not merely for the construction of Railways.

5. It provides, first, (section 2) that when a declaration is made by the Local Government under section 6 of the Land Acquisition Act, the Local Government may, if it thinks fit, insert in the declaration a statement that any mines or minerals lying under the land to be acquired are not needed, and that if any such statement is inserted in the declaration, the mines or minerals lying under the land shall not, when the Collector takes possession of the land under section 16 or section 17 of the Act, vest in the Government.

6. It then (section 3) declares that if the owner, lessee or occupier of any mines or minerals lying under any land so acquired is desirous of working the same, he shall give the local Government notice in writing of his intention so to do thirty days before the commencement of working.

7. Next (section 4), the Bill empowers the local Government to cause the mines or minerals to be inspected by a person appointed by it for the purpose.

8. If it appears (section 5) to the local Government that the working of the mines or minerals is likely to cause damage to the surface of the land or any works thereon, the Local Government may at any time before the expiration of thirty days from the receipt of the notice, offer either—

- (a) to pay compensation for the mines or minerals to the owner, lessee or occupier ;
- (b) to pay compensation to the owner, lessee or occupier of the mines or minerals in consideration of his working or getting them in such manner and subject to such restrictions, as the Local Government may in its offer specify.

If the offer mentioned in case (a) is made, then the owner, lessee or occupier is prohibited from working the mines or minerals, whilst if the offer mentioned in case (b) is made, then he may not work or get the mines or minerals, save in the manner and subject to the restrictions specified by the local Government.

9. The Bill next provides (section 6) for the manner in which the amount of compensation to be paid under section 5 is to be determined.

10. Should, however, the local Government not offer to pay any compensation, section 7 permits the owner, lessee or occupier of the mines or minerals to work the mines in a manner proper and necessary for the beneficial working thereof, and according to the usual manner of working such mines in the local area where the same are situate. Should any damage or obstruction be caused by improper working of the mines, the section provides for the repairing of the damage or the removal of the obstruction by or at the cost of the owner, lessee or occupier.

11. Sections 8 and 9 provide for the inspection of mines for the purpose of ascertaining whether they are being worked or have been worked so as to damage the land which has been acquired and section 10 declares that if any mines have been improperly worked, the Local Government may require the owner, lessee or occupier thereof to construct such works and to adopt such means as may be necessary for making safe the land acquired and preventing injury thereto.

12. Lastly, section 11 makes the provisions of sections 3 to 10 applicable to cases where the land acquired has been transferred to a company, and section 12 defines what the term "Company" as used in the Bill means.

The 24th February, 1885.

T. C. HOPE.

R. J. CROSTHWAITE,

Offg. Secretary to the Government of India.



SUPPLEMENT TO The Gazette of India.

N^o 10. } CALCUTTA, SATURDAY, MARCH 7, 1885.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA. HOME DEPARTMENT. PUBLIC.

RESULTS OF THE EXAMINATION FOR GOVERNMENT OF INDIA SECRETARIAT CLERKSHIPS.

No. $\frac{8}{336-340}$, dated Calcutta, the 5th March 1885.

THE following list shows the names of the candidates selected, and the marks obtained by them in each subject, at the recent examination for clerkships in the Lower Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto :—

LOWER DIVISION. SECRETARIAT CLERKSHIPS—GOVERNMENT OF INDIA.

Number.	NAMES. In order of merit.	Age.	500 MARKS.	500 MARKS.	500 MARKS.	500 MARKS.	Total.	Offices in which the candidate prefers to serve.
			Arithmetic and Elementary Mathematics.	History (English and Indian) and Geography.	English Composition.	Docketing and Drafting.		
			1	2	3	4		
1	Mr. A. J. Hypher ...	Yrs. M. 22 0	383	441	250	395	1,469	In any of the Secretariat Offices.
2	Mr. Alfred H. Peters ...	20 0	365	430	350	295	1,440	Military Department.
3	Aukhoy Kumar Mitta ...	24 0	420	455	280	225	1,380	Military Department.
4	Abinns Chundra Kuar ...	21 0	341	395	300	298	1,334	Not stated.

Number.	NAMES. In order of merit.	Age.		500 MARKS.	500 MARKS.	500 MARKS.	500 MARKS.	Total.	Offices in which the candidate prefers to serve.
				Arithmetic and Ele- mentary Mathe- matics.	History (English and Indian) and Geography.	English Compo- sition.	Dictating and Draft- ing.		
				1	2	3	4		
		Yrs.	M.						
5	Basana Kumar Mittra ...	22	9	484	408	300	165	1,307	In any of the Secre- tariat Offices.
6	Pasupati Chatterjee ...	24	0	328	398	320	220	1,266	In any of the Secre- tariat Offices.
7	Mr. C. George ...	21	3	288	329	250	371	1,238	Not stated.
8	Mr. L. G. Fink ...	19	8	395	296	300	203	1,194	Surveyor General.
9	Gouri Kant Ray ...	Under 24		258	361	260	287	1,166	Not stated.
10	Darbari Mall ...	20	0	407	356	200	200	1,163	Ditto.
11	Shib Chunder Dass ...	Under 40		389	196	250	247	1,082	Military Department.
12	Chuni Lal Ray ...	24	0	410	283	280	157	1,080	Commissary General.
13	Raghoo Ram ...	21	0	327	425	150	175	1,077	Not stated.
14	Rajendra Nath Mukerjee	23	0	333	360	250	132	1,075	In any of the Secre- tariat Offices.
15	Mohendra Nath Ghosh	22	0	367	353	180	170	1,070	In any of the Secre- tariat Offices.
16	Lala Bolak Nath ...	23	0	379	228	250	212	1,069	Not stated.
17	Ram Chundra Mittra ...	23	0	408	371	130	158	1,067	In any of the Secre- tariat Offices.
18	Benode Behari Sen ...	20	0	340	398	150	177	1,065	Not stated.
19	Lal Mohun Mukerjee ...	23	0	393	287	250	125	1,055	Home Department.
20	Aukhoy Kumar Sen ...	Under 24		394	298	200	150	1,042	Not stated.
21	Dhrit Ram ...	24	0	377	300	250	111	1,038	In any of the Secre- tariat Offices.
22	Marafal Hakk ...	22	0	278	287	300	168	1,033	Not stated.
23	Mohabir Persad ...	19	0	370	240	240	182	1,032	In any of the Secre- tariat Offices.
24	Krishna Lal De ...	23	0	325	263	200	223	1,011	In any of the Secre- tariat Offices.
25	Poorna Chundra Nag ...	21	0	393	186	260	175	994	Accountant General, Public Works De- partment.
26	Hait Ram Sharma ...	20	0	288	298	230	150	966	In any of the Secre- tariat Offices.
27	Mr. A. R. Mee ...	21	0	388	219	250	88	945	Not stated.
28	Sital Persad ...	20	0	442	187	150	142	921	Not stated.
29	Mr. A. T. S. Weer ...	23	0	204	245	180	232	861	Not stated.
30	„ G. F. Taylor ...	19	0	319	305	180	...	804	In any of the Secre- tariat Offices.

D. FITZPATRICK,
Offg. Secretary to the Govt. of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLII of 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest return received	Railways.	Total length open.	RECEIPTS FOR WEEK ENDING 2ND FEBRUARY 1884.		Total length open.	RECEIPTS FOR WEEK ENDING 31st JANUARY 1885.		TOTAL RECEIPTS FROM 1st APRIL 1884 TO 2ND FEBRUARY 1884.		TOTAL RECEIPTS FROM 1st APRIL 1884 TO 31st JANUARY 1885.		Total increase in 1884-85.	Total decrease in 1884-85.	
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.			
	<i>Guaranteed.</i>		R	R		R	R	R	R	R	R	R	R	
14th Feb. 1885	Oudh and Rohilkhand .	547	1,18,025	216	594	1,04,148	175	48,13,622	200	41,98,787	169	...	6,14,853	
14th ditto	Shudh, Punjab, and Delhi	754	2,07,423	275	706	2,12,386	301	92,95,280	285	89,75,711	283	...	3,19,569	
14th ditto	Madras .	861	1,69,997	197	861	1,50,813	175	56,83,191	150	59,26,391	156	2,43,148	...	
14th ditto	South Indian .	655	74,471	114	654	72,250	110	33,51,078	116	34,65,269	120	1,41,111	...	
14th ditto	Great Indian Peninsula	1,458	6,96,313	478	1,504	8,01,560	533	2,76,60,750	431	2,77,81,170	420	1,20,420	...	
14th ditto	Bombay, Baroda, and Central India .	461	2,41,822	525	461	2,59,819	564	96,25,134	475	96,18,076	474	...	7,068	
	TOTAL	4,736	15,08,051	318	4,780	16,01,006	335	6,04,29,055	291	5,99,65,352	286	...	4,63,708	
	<i>State.</i>													
21st Feb. 1885	East Indian .	1,509	10,51,301	696	1,509	9,20,171	610	4,23,40,639	638	3,47,87,612	524	...	75,53,027	
14th ditto	Eastern Bengal .	233	89,808	385	233	91,233	392	43,31,135	407	45,59,226	480	2,58,091	...	
14th ditto	Nalhati .	27	1,555	57	27	1,352	50	66,495	50	63,261	51	...	3,284	
14th ditto	Northern Bengal .	239	87,718	158	249	46,400	186	18,25,435	176	18,54,847	170	29,452	...	
14th ditto	Kanun-Dharla .	32	3,848	120	37	3,147	85	1,09,006	77	1,22,102	79	13,396	...	
14th ditto	Tirhoot .	193	22,709	118	236	31,982	112	7,73,140	91	10,36,456	101	2,63,316	...	
21st ditto	Patna-Gya .	57	8,808	154	57	9,538	167	3,80,687	162	4,38,168	175	57,781	...	
31st Jan. 1885	Cawnpore-Achnera .	138	14,332	104	249	17,996	72	4,79,359	81	7,68,176	72	2,88,817	...	
21st Feb. 1885	Dildarnagar-Ghozipur .	12	1,204	100	12	786	66	39,577	75	40,253	76	676	...	
14th ditto	Rajputana-Malwa .	1,117	3,19,543	286	1,120	3,28,060	293	1,08,89,140	221	1,03,08,122	209	...	5,72,011	
14th ditto	Rewari-Ferozepur .	140	12,162	87	291	20,750	71	3,24,710	83	6,97,331	86	3,72,621	...	
14th ditto	Wardha Coal .	45	11,244	250	45	25,164	559	6,13,397	310	5,48,381	277	...	65,01	
14th ditto	Nagpur & Chhattisgarh .	149	30,440	245	149	39,180	263	10,11,237	153	10,19,019	180	37,862	...	
14th ditto	British Burma .	161	53,177	330	254	41,458	163	11,95,079	169	16,01,061	153	4,13,985	...	
21st ditto	Sindia .	75	8,059	107	75	7,753	103	2,89,224	88	3,13,117	95	23,893	...	
14th ditto	Punjab Northern .	447	64,833	145	447	61,904	138	26,91,032	137	26,82,689	136	...	8,34	
14th ditto	Jhelum Valley .	660	1,07,871	163	660	1,00,900	244	59,47,452	205	64,30,938	222	4,92,488	...	
14th ditto	Amritsar-Pathankot .	51	2,682	53	66	4,626	70	(g)10,584	52	1,85,768	68	1,75,183	...	
24th Jan. 1885	Boreilly-Pilibhit .	...	...	...	...	(a) ...	...	...	...	(b)8,272	15	8,272	...
14th Feb. 1885	Dacca and Mymensing .	...	...	...	10	1,168	117	...	...	(d)4,951	124	4,951	...
31st Jan. 1885	Kokilamukh .	...	...	...	19	294	15	...	...	(e)2,336	26	2,336	...
	TOTAL	3,776	7,95,993	211	4,226	8,93,691	211	3,00,67,689	190	3,27,32,195	181	17,64,506	...	
GRAND TOTAL (GUARANTEED AND STATE)			10,021	33,55,345	335	10,515	34,14,868	325	13,37,37,383	306	12,74,85,159	279	...	62,52,2
GROSS ESTIMATED EXPENSES			...	...	...	...	...	6,61,26,057	151	6,70,04,062	147	...	...
NET RECEIPTS			...	...	...	...	...	6,76,11,326	155	6,04,80,897	132	...	71,30,4
	<i>Assisted Companies.</i>													
14th Feb. 1885	Bengal Central .	53	3,230	62	126	9,719	77	1,01,034	60	3,94,655	72	2,93,621	...	
24th Jan. 1885	Rohilkhand & Kumaon .	...	...	...	...	(a) ...	...	...	...	(c)26,277	33	26,277	...
7th Feb. 1885	Assam .	40	1,244	31	70	5,065	72	51,597	49	1,88,023	63	1,37,426	...	
14th ditto	Southern Mahratta .	...	...	...	214	11,622	54	...	...	2,37,227	44	2,37,227	...
14th ditto	Bengal & North-Western	...	...	...	303	14,390	47	...	...	95,164	20	95,164	...
21st ditto	Tarakossur .	...	...	...	22	6,012	273	...	...	(d)21,285	242	21,285	...
	TOTAL	92	4,474	49	735	40,808	64	1,52,631	56	9,63,631	52	8,11,000	...	
	<i>Native States.</i>													
14th Feb. 1885	Bhavnagar Gondal .	198	17,394	90	198	21,380	110	7,51,421	88	9,30,519	110	1,79,008	...	
14th ditto	Jodhpore .	19	1,360	72	44	2,480	57	34,061	41	58,049	84	23,988	...	
7th ditto	Nizam's .	121	28,550	236	121	21,781	180	7,26,651	186	7,96,260	149	68,609	...	
7th ditto	Mysore .	87	6,662	77	140	7,234	52	2,62,723	69	3,14,986	63	52,258	...	
14th ditto	Rajpara-Patials .	...	...	...	16	708	41	...	...	(f)8,542	41	8,542	...
	TOTAL	420	53,966	128	514	53,541	104	17,74,861	96	21,07,856	99	3,32,495	...	

N.B.—As regards the figures in column "Total Receipts from 1st April 1884 to date," audited figures have been availed of as far as possible.

(a) Return not received.

(b) Total receipts from 12th October 1884 to 24th January 1885.

(c) Total receipts from 2nd November 1884 to 24th January 1885.

(d) Total receipts from 1st to 31st January 1885.

(e) Total receipts from 14th December 1884 to 31st January 1885.

(f) Total receipts from 1st November 1884 to 31st January 1885.

(g) Total receipts from 1st January to 2nd February 1884.

FORT WILLIAM,

FRED. FIREBRACE, Major, R.E.,
Under-Secretary

No. XLIII of 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total length open.	RECEIPTS FOR WEEK ENDING 9TH FEBRUARY 1884.		Total length open.	RECEIPTS FOR WEEK ENDING 7TH FEBRUARY 1885.		TOTAL RECEIPTS FROM 1ST APRIL 1883 TO 9TH FEBRUARY 1884.		TOTAL RECEIPTS FROM 1ST APRIL 1884 TO 7TH FEBRUARY 1885.		Total Increase in 1884-85.	Total Decrease in 1884-85.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
Guaranteed.													
14th Feb. 1885	Oudh and Rohilkhand	547	1,17,134	214	594	1,08,371	174	49,30,755	200	43,02,122	169		6,28,633
14th ditto	Sind, Punjab, and Delhi	754	1,87,240	248	706	2,41,886	343	94,82,520	284	92,17,597	284		2,64,923
14th ditto	Madras	861	1,47,985	172	861	1,31,620	153	58,31,176	151	60,76,934	157	2,45,758	
14th ditto	South Indian	655	78,855	120	654	89,658	137	34,29,933	116	35,62,255	121	1,32,323	
14th ditto	Great Indian Peninsula	1,458	7,27,328	499	1,504	7,84,202	521	2,83,88,078	433	2,85,72,264	422	1,84,186	
14th ditto	Bombay, Baroda, and Central India	461	2,42,073	525	461	2,40,592	541	98,67,207	476	98,68,871	476	1,664	
	TOTAL	4,736	16,00,615	317	4,780	16,00,329	335	6,19,29,669	291	6,16,00,043	287		3,29,626
State.													
21st Feb. 1885	East Indian	1,509	9,78,782	649	1,509	9,16,832	608	4,33,19,421	636	3,57,04,444	526		76,14,977
14th ditto	Eastern Bengal	233	97,573	119	233	95,021	108	44,28,708	466	46,51,247	479	2,25,539	
14th ditto	Nalhati	27	1,606	62	27	1,465	54	68,192	56	64,764	53		3,428
14th ditto	Northern Bengal	239	40,728	170	219	35,280	142	18,66,163	175	18,90,167	169	24,004	
14th ditto	Kaunia-Dharia	32	5,975	187	37	8,569	96	1,14,981	80	1,25,071	80	10,990	
14th ditto	Tirhoot	193	24,970	129	226	27,887	123	7,98,109	92	10,62,958	105	2,64,849	
21st Feb. 1885	Patna-Gya.	57	8,164	143	57	11,701	205	3,88,851	152	4,50,189	176	61,318	
31st Jan. 1885	Cawnpore-Achnera					(a)		(b) 1,79,359	81	(c) 7,68,176	72	2,88,817	
21st Feb. 1885	Dildarnagar-Ghaziपुर	12	1,079	90	12	696	58	40,656	75	40,919	76	293	
14th ditto	Rajputann-Mulwa	1,117	3,06,996	275	1,120	3,12,420	279	1,11,87,186	223	1,06,04,786	211		5,82,350
14th ditto	Rewari-Ferozepur	140	13,948	100	201	20,050	69	3,38,658	85	7,11,568	84	3,72,910	
14th ditto	Wardha Coal	45	18,029	401	45	18,418	409	6,32,261	312	5,66,812	280		65,449
14th ditto	Nagpur and Chhattisgarh	149	35,930	241	149	37,568	252	10,46,087	156	10,87,074	162	40,987	
14th ditto	British Burma	161	56,337	350	254	45,506	179	12,51,416	173	16,54,570	153	4,03,154	
21st ditto	Sindia	75	8,359	111	75	9,571	128	2,97,583	88	3,22,648	96	25,105	
14th ditto	Punjab Northern	447	53,333	119	447	55,501	124	27,41,365	136	27,39,635	136		5,730
14th ditto	Indus Valley	660	1,06,622	182	630	1,62,600	246	60,54,432	204	66,18,415	223	5,63,983	
14th ditto	Amritsar-Pathankot	51	2,659	52	66	4,402	267	(d) 13,243	52	1,90,168	68	1,76,925	
24th Jan. 1885	Bareilly-Milibhit					(a)				(e) 8,272	15	8,272	
14th Feb. 1885	Dacca and Mymensing				10	1,408	141			(f) 6,359	127	6,359	
31st Jan. 1885	Kokilamukh					(a)				(g) 2,336	26	2,336	
	TOTAL	3,638	7,82,398	215	3,958	8,43,063	213	3,17,50,200	198	3,35,69,084	195	18,18,884	
GRAND TOTAL (GUARANTEED AND STATE)		9,893	32,61,795	330	10,247	33,60,224	328	13,69,99,290	311	13,08,73,571	288		61,25,719
GROSS ESTIMATED EXPENSES								6,76,59,153	153	6,85,29,048	151		
NET RECEIPTS								6,93,40,137	158	6,23,44,523	137		69,95,614
Assisted Companies.													
14th Feb. 1885	Bengal Central	52	3,146	61	126	10,321	82	1,04,180	61	4,04,976	72	3,00,796	
24th Jan. 1885	Rohilkhand and Kumaon					(a)				(A) 26,277	33	26,277	
7th Feb. 1885	Assam	40	1,811	45	70	4,707	67	53,408	40	1,93,730	63	1,40,822	
14th ditto	Southern Mahratta				214	480,204	48			2,47,431	45	2,47,431	
14th ditto	Bengal and North-Western				303	20,373	67			1,15,537	29	1,15,537	
21st ditto	Tarakassur				22	5,107	232			(r) 26,392	240	26,392	
	TOTAL	92	4,957	54	735	50,712	69	1,57,588	56	10,14,343	53	8,56,755	
Native States.													
14th Feb. 1885	Bhavnagar-Gondal	193	18,739	97	193	18,738	97	7,52,766	87	9,48,833	109	1,96,067	
14th ditto	Jodhpur	19	1,299	68	44	2,770	63	35,360	41	60,819	35	25,459	
7th ditto	Nizam's	121	27,030	225	121	21,880	181	7,53,671	138	8,32,553	153	78,882	
7th ditto	Mysore	87	5,217	60	140	7,059	50	2,67,945	68	3,22,045	63	54,100	
14th ditto	Rajpura-Patiala				16	691	43			(s) 9,180	41	9,180	
	TOTAL	420	52,275	125	514	51,183	100	18,09,742	96	21,73,430	100	3,63,688	

N.B.—As regards the figures in column "Total receipts from 1st April 1884 to date," audited figures have been availed of as far as possible.

(a) Return not received.

(b) Total receipts from 1st April 1883 to 2nd February 1884.

(c) Ditto ditto 1st April 1884 to 31st January 1885.

(d) Ditto ditto 1st January to 9th February 1884.

(e) Total receipts from 12th October 1884 to 24th January 1885.

(f) Ditto ditto 1st January to 7th February 1885.

(g) Ditto ditto 14th December 1884 to 31st January 1885.

(h) Ditto ditto 2nd November 1884 to 24th January 1885.

(i) Ditto ditto 1st ditto 1884 to 7th February 1885.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR
THE WEEK ENDING THE 4th MARCH 1885.

GENERAL REMARKS.—Slight rain has fallen in most districts of Bengal and Assam. In the North-Western Provinces local showers have occurred, and there has been some rain in parts of the Madras Presidency and the Central Provinces, and in the Jullundur District of the Punjab.

There is no change to record in agricultural operations in Madras, and in Mysore the state of the crops continues generally unfavourable. In Coorg the rice crop is being threshed. In the Bombay Presidency, the Central Provinces and the Berars the *rabi* crops are being reaped and prospects are good.

In the Central India and Rajputana States and Hyderabad the standing crops promise well and prospects are favourable.

The prospects of the *rabi* crops in the Punjab and in the North-Western Provinces and Oudh are generally excellent.

In Bengal the *rabi* crops are being reaped, and a good outturn is expected. Ploughing for next season's rice crop and pressing of sugarcane are in progress. In Assam prospects are favourable and ploughing continues.

Cholera is abating in the Madras Presidency; smallpox is prevalent in Burmah and is reported from most other provinces; in other respects the public health is fair.

Prices are generally steady.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Madras—(Mar. 4th)		
Bellary	Nil	Standing crops, dry crops generally and wet crops in parts, withering from want of rain; harvest paddy and dry grains, yield below average; smallpox exists; 12 deaths from cholera.
Kurnool	"	Standing crops good except in one division and in parts of 3 taluks where they are withering from want of rain; harvest <i>cholum</i> , outturn below average; smallpox and cattle-disease exist.
Ganjam	Average .03	Smallpox, fever, and cholera prevalent.
Kistna	" .03	Standing crops good; fever and smallpox exist; 10 deaths from cholera.
Chingleput (Madras)	Nil	Standing crops in parts of 3 taluks affected by insects; harvest paddy, outturn below half the average; smallpox and cattle-disease exist; 7 deaths from cholera.
Coimbatore	"	Standing crops, wet good except in parts of 2 taluks where there has not been the requisite rain, dry crops fading except in 4 taluks; harvest wet and dry grains, outturn wet about average, dry generally below average; fever exists; 45 deaths from cholera.
Tanjore	"	Standing crops generally good; harvest wet and dry crops, outturn below average; 181 deaths from cholera.
Madura	"	Outturn of crops unsatisfactory; fever prevalent; 36 deaths from cholera.
Malabar	"	Third rice crop cultivation progressing; fever exists; smallpox and cattle-disease slight; 32 deaths from cholera.
Travancore	"	Smallpox and fever exist, cholera prevalent; 14 deaths at Trevandrum.
Bombay—(Mar. 4th)		
Karachi	"	<i>General Remarks.</i> —General prospects fair, except in parts of Bellary and Anantapur. River at Kotri on 2nd, 6 feet 1 inch against 3 feet 6 inches on same date last year; fever in 7 talukas; cattle-disease in 8 talukas, loss of 64 cows and buffaloes; cholera cases, in Sakro 23 cases, 10 deaths, 17 remaining; in Ghorabari 17 cases, 14 deaths, 3 remaining, and in Shahbandar 5 cases, 5 deaths; one fresh case of smallpox in Karachi, 11 remaining; disease in 34 villages in the districts, 122 fresh cases, 29 deaths, 101 remaining; prices—wheat, red rice, and <i>bajri</i> , in Karachi 26, 28, and 36, in Tatta 32, 40, and 40, in Kotri 32, 38, and nil, and in Sajawal 26, 44, and 44 lbs. per rupee respectively.
Hyderabad	"	Rabi good; oilseed harvest commenced in Badin, Dago, Jando, Mirpur and Jando Alahyar; cotton-picking continues in Shahdadpur and Hala; wheat attacked by mildew and peas by blight in Sakrand; oilseed and pea crops injured by frost in Nausbaro and Moro; river at Kotri on 26th February 6 feet 7 inches against 4 feet on same date last year; measles in 1, smallpox in 4, cattle disease in 5, and fever in 4 talukas; prices of grain steady.
Ahmedabad	"	Reaping of <i>rabi</i> crops continues; wheat 32 and <i>bajri</i> 34 lbs. per rupee.
Baroda	"	Public health good; crops in good condition; prices— <i>bajri</i> 34 and rice 24 lbs per rupee.
Surat	"	Rabi harvest and cotton-picking continue; fever in Bardoli and Pardi; cholera in Jalalpur; <i>jowari</i> 38 and <i>nagli</i> 44 lbs. per rupee.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bombay—contd.		
Nasik	Nil	<i>Rabi</i> crops good; reaping of <i>rabi</i> crops in progress in parts of Dindori, Chaudor, Nandgaon, and Peint; public health generally good; cholera in parts of Nasik, Dindori, and Malegaon talukas; wheat 37, <i>bajri</i> 36½, and rice 24 lbs. per rupee.
Colaba (Bombay)	"	Average abnormal temperature 2° cool; vapour in air defective on 25th and 2nd; wind normal.
Poona	"	Reaping of <i>rabi</i> crops progressing; smallpox in 4 talukas; 15 cholera cases in Junnar taluka, 7 fatal; <i>bajri</i> 33 and <i>jowari</i> 42; in Poona <i>bajri</i> 30 and <i>jowari</i> 35 lbs. per rupee.
Ahmednagar	"	Reaping of <i>rabi</i> generally continues; public health good; <i>jowari</i> 42 to 60 and <i>bajri</i> 36 to 48 lbs. per rupee.
Sholapore	"	Reaping of <i>rabi</i> crops continues throughout the district; <i>jowari</i> 45 lbs. 5 tolas and <i>bajri</i> 39 lbs. 19 tolas per rupee.
Dharwar	"	Harvesting of wheat and gram completed; cotton-picking commenced; scarcity of fodder in Navalgund, Mundargi, and Karajgi, that of drinking water in Nargund, Bankapur, Hangal, Karajgi, and Kod; slight fever in Ranabennur and Kod talukas; rice 23 to 34 and <i>jowari</i> 37 to 69 lbs. per rupee.
Kanara	"	Common rice in Karwar 14; district average 14½ seers per rupee; sugarcane harvest continues; rice plants healthy; smallpox in 4 talukas; cattle-disease in Supa; fever subsiding; weather cold.
Rajkot	"	General health good; <i>bajri</i> 33 and <i>jowari</i> 43 lbs. per rupee.
		<i>General Remarks.</i> — <i>Rabi</i> harvest continues in parts of 11 districts; standing crops injured by mildew, blight, and frost in parts of Hyderabad, and by rust and blight in parts of Shikarpur; scarcity of fodder and drinking water continues in parts of Belgaum and Dharwar; cholera and cattle-disease in parts of 7 districts, smallpox in parts of 9, and fever in parts of 13 districts.
Bengal—(March 3rd)		
Chittagong	·08	Prospects of crops favourable; prices of food-grains stationary; cholera still reported.
Dacca	·19	Pulses and oil-seeds are being gathered; the recent rain has done much good to standing crops, prospects of which are good; smallpox prevails in some villages.
24-Pergunnahs	Nil	Prospects of crops good; harvesting of <i>rabi</i> crops has nearly been finished, outturn satisfactory; ploughing continues; price of common rice stationary; health generally good.
Moorshedabad	·29	Weather seasonable; <i>rabi</i> crops are being harvested, outturn fair; in the Jungipore sub-division pulses and gram have been somewhat damaged by insects; land is being prepared in some places for <i>til</i> and early paddy; public health excellent.
Burdwan	·03	<i>Rabi</i> crops are being reaped with fair result; the recent rain has facilitated preparation of land for early paddy.
Rungpore	·03	Ploughing is going on, and in some places <i>aus</i> paddy is being sown; price of rice falling; public health in the town good.
Bhagalpore	·53	Mustard, linseed, and peas and castor-seed to a small extent have suffered from insects; wheat, however, is generally very good; sugarcane is being planted; prices almost stationary.
Purneah	·03	Prospects of later wheat and barley poor, and those of tobacco fair; the latter has been harvested; ploughing is going on; price of common rice stationary; public health fair.
Patna	·07	Harvesting of <i>rabi</i> crops is going on; collection of opium is progressing; a few cases of smallpox are reported from the Behar sub-division, otherwise health generally good.
Durbhanga	·09	Wheat and barley are being harvested in places; opium is being extracted; sowing of indigo is progressing; prices of food-grains almost stationary; public health good.
Hazuribagh	·30	Weather seasonable; cutting of <i>rabi</i> crops is in progress; the rain will facilitate ploughing for next season's crops; collection of opium is in progress; public health generally good.
Cuttack	Nil	Weather fair; ploughing is going on; <i>dalua</i> is growing well, and is in ear in some places; price of rice almost stationary; cholera reported from almost every part of the district, otherwise public health good.
Midnapore	"	Weather cool; agricultural operations are stopped; prices of food-grains stationary; cholera abating.
Khulna	"	Weather getting warm; prospects of <i>boro</i> paddy good; lands are being ploughed and sown; prices of food-grains stationary; public health good.
Dinagepore	Slight rain	<i>Rabi</i> harvest fair; price of rice is 17 seers per rupee; general health good; cattle-disease reported from one thana.
Pubna (Serajgunge)	Nil	Weather getting warmer daily; rain wanted; prospects of crops good; price of rice stationary; public health good.
Gya	·24	Weather fair; <i>rabi</i> crops are being gathered, the outturn will be fair; prices of food-grains steady; smallpox is still reported.
Chumparun	·06	Prospects of <i>rabi</i> and poppy crops continue favourable; prices of food-grains stationary; public health fair.
Shahabad		Weather favourable to poppy crop.
Mozufferpore		Poppy crop is generally doing well, and the collection of opium is progressing.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bengal—contd.		
Sarun . . . . .	. . . . .	Weather favourable to poppy crop; opium is being collected.
Monghyr . . . . .	. . . . .	Collection of opium is nearly finished.
		<i>General Remarks.</i> —Some rain fell mostly in the districts of the Presidency, Dacca and Chittagong Divisions; it has facilitated ploughing of land for next season's crops; <i>rabi</i> crops are being harvested and promise a good outturn; <i>dalia</i> crop in Orissa is doing well and is in ear in some places; pressing of sugarcane is going on; price of rice almost stationary; cases of cholera and smallpox are reported from some places, otherwise public health good.
N.-W. Provinces and Oudh— (Mar. 5th)		
Benares (Mar. 3rd)	Slight thunderstorm and shower on 2nd instant.	Sugarcane planting commenced; <i>rabi</i> being cut; opium three-fourths collected; prices fluctuating.
Gorakhpur („ 2nd)	Nil	Fine weather; crops ripening well; poppy yield plentiful; prices steady.
Fyzabad („ 3rd)	„	Weather cold and at times cloudy; <i>rabi</i> prospects good; prices steady; public health and condition of cattle good.
Lucknow („ „)	„	Weather getting hot; strong west wind; wheat, barley and gram in ear, some damage done to these crops by blight; peas being cut in places; opium extracting in progress; markets well supplied; prices steady; health of people good; cattle-disease in tahsil Lucknow gradually disappearing.
Rai Bareilly („ 2nd)	„	Weather seasonable; prospects of <i>rabi</i> and opium crops good; supplies abundant; prices steady; general health good.
Partabgarh („ 3rd)	„	Weather clear with occasional clouds; peas, barley and <i>sarron</i> being cut; prospects good; opium extracting in progress; prices almost stationary; general health good.
Allahabad („ „)	„	Prospects of harvest excellent; prices almost stationary; health good.
Cawnpore („ „)	„	Weather warm; crops ripening; poppy in flowers, and opium collections in hand; a few cases of smallpox reported from one pergunnah; cattle in good condition; prices steady.
Banda . („ „)	„	Weather clear; wheat and gram in places being cut; no distress.
Ballia . („ 2nd)	5	Some damage is reported to have caused to wheat and barley by blight in the Kasra tahsil; on the whole prospects continue favourable; markets well stocked; harvesting begun; health good.
Farakhabad („ 3rd)	Nil	Temperature has risen during the past week; the wheat crop is reported to be suffering generally from mildew, except in two tahsils; general health of the district fair.
Sitapur . („ „)	„	Weather cloudy at end of the week with east wind; barley and <i>alsi</i> being cut in tahsil Sitapur; flow of juice from poppy capsules reported limited from high west wind.
Bareilly . („ 2nd)	Slight rain last night	High wind; no harm done by the rain of last night; weather very hot for last two days, but much cooler to-day.
Kumaon . („ „)	Rain and a little snow to-day.	Weather again cold; crops doing well; prices unchanged; fever decreasing; cattle-disease abating.
Agra . („ 3rd)	Nil	Some injury to crops by blight; irrigation continues; prices steady; health good.
Jhansi . („ „)	„	Prospects of <i>rabi</i> average; poppy crops good; health of people and cattle good.
Meerut . („ 2nd)	„	Weather normal; injury from rust not above two annas at the outside; much of the wheat magnificent; cane being sown; prices steady; health good.
		<i>General Remarks.</i> —Showers have fallen in a few districts; some injury to <i>rabi</i> from rust and insects, but crop prospects are favourable; prices steady, and public health good.
Punjab— (Mar. 4th)		
Delhi	Nil	<i>Rabi</i> prospects and health good; prices stationary.
Hissar	„	<i>Rabi</i> crops flourishing; health good; prices stationary.
Umballa	No rain	<i>Rabi</i> crops flourishing; health and prospects good; prices stationary.
Jullundur	40	Health and prospects good; prices stationary.
Amritsar	No rain	Health and crops good; prices almost stationary.
Sialkot	„	Health and crop prospects good; prices stationary.
Ferozepore	„	Health and crops good; prices stationary.
Lahore	„	Health good; state of crops fair; prices almost stationary.
Rawalpindi	„	Health and <i>rabi</i> prospects good; prices almost stationary.
Shahpur	„	Health good; prices stationary.
Mooltan	„	Health and crops good; prices almost stationary.
Dera Ismail Khan	„	Health and prospects good.
Peshawar	„	Health and <i>rabi</i> prospects good; prices falling.
		<i>General Remarks.</i> —Health and prospects good; prices falling in Peshawar and generally stationary in other districts.
Central Provinces— (Mar. 4th)		
Nagpur	Nil	Weather seasonable; <i>rabi</i> harvest progressing; prospects good; smallpox and cattle-disease prevalent; prices steady.
Jubbulpore	„	Weather cloudy at times; <i>rabi</i> being reaped in places, condition good; health good; prices stationary.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Gen. Provinces—contd.		
Saugor (Mar. 3rd)	Nil	Crops progressing favourably, although slightly damaged in parts by mildew; health good; prices easy.
Seoni	·05	Weather occasionally cloudy; wheat ripening; cattle-disease and smallpox continue; prices—wheat stationary, rice slightly risen.
Hoshangabad	Nil	Weather seasonable; <i>rabi</i> harvest in progress; fever slightly prevalent; prices steady.
Khandwa	"	Days getting warm; <i>rabi</i> reaping continues; cholera 6 cases, 2 deaths; smallpox, 1 case; prices steady.
Raipur	"	Weather getting hot; linseed being harvested; cattle-disease slightly prevalent; prices stationary.
Sambalpur (Mar. 28th)	Slight rain	Weather cloudy; extraction of sugarcane juice already almost over; cholera reported from interior; prices steady. <i>General Remarks.</i> —Weather getting hot; <i>rabi</i> harvest continues; prospects favourable; prices steady; fever, smallpox, and cholera in parts.
British Burma—		
(March 4th)		
Akyab (Feb. 28th)	Nil	Cholera prevalent in Nyooht circle; a little smallpox in Akyab town, otherwise public health good; cattle healthy; price of paddy rupees 20 to 24 per 100 baskets.
Bassein (" ")	"	Smallpox sporadic in one town, otherwise public health good; cattle-disease sporadic in one town; price of paddy rupees 70 per 100 baskets.
Rangoon (" ")	"	Five fatal cases of cholera in town, otherwise public health good; price of paddy rupees 68 to 70 per 100 baskets.
Amherst (" ")	"	Some smallpox in town, otherwise public health good; cattle healthy; price of paddy rupees 60 to 70 per 100 baskets.
(Moulmein).	"	Public health good; price of paddy rupees 55 per 100 baskets.
Tavoy (" ")	"	Public health and health of cattle good; price of paddy rupees 58 to 66 per 100 baskets.
Pegu (" ")	"	Cholera and smallpox more or less prevalent in parts of district; price of paddy rupees 65 per 100 baskets.
Henzada (" ")	"	Public health and health of cattle good; price of paddy rupees 69 per 100 baskets.
Prome (" ")	"	Public health good.
Toungoo (" ")	"	<i>General Remarks.</i> —A few cases of cholera in Akyab district and Rangoon town and in Thonegwa, Henzada, Amherst, and Shewgyin districts, but nowhere severe; smallpox more or less prevalent in parts of Akyab, Tharrawaddy, Bassein, and Henzada, Thayetmayo town and Moulmein, chiefly sporadic; cattle-disease in Tharrawaddy, Bassein, and Thonegwa districts, but not serious, otherwise public health good; weather sultry.
Assam—(March 4th)		
Gaubati	·39 during the week ending 3rd instant.	Mornings and nights still cool; days perceptibly warm; mustard almost gathered; ploughing operations for <i>aus</i> going on; public health fair.
Sylhet	1·43	State and prospects of crops as before; smallpox reported from the Sadar sub-division, public health otherwise good.
Cachar	·30	Weather getting warm; reaping of mustard crop finished; common rice 16½ seers per rupee; 2 deaths from smallpox reported from Sadar.
Dibrugarh	·39	Weather seasonable; ploughing for <i>ahu dhan</i> going on; sugarcane being crushed; cholera reported from north Lakhimpore sub-division.
Mysore and Coorg—		
(March 4th)		
Bangalore	Nil	Reports regarding state of crops generally unfavourable and prospects of season indifferent; drinking water and fodder for cattle scarce; public health fair; prices rising in parts.
Mercara	"	Rain needed for coffee blossom; rice crops are being threshed out; outbreaks of smallpox in Kiggatnad.
Berar & Hyderabad—		
(March 4th)		
Amraoti	Nil	Weather clear; days getting warm; prospects favourable; <i>rabi</i> crops being harvested; wheat 22 and <i>jowari</i> 26 seers per rupee.
Akola	"	<i>Kharif</i> harvest over; reaping of <i>rabi</i> progressing; prospects good.
Hyderabad	"	<i>Tabi</i> crops progressing; general health fair; prices—wheat 14½, coarse rice 13, white <i>juar</i> 18½, yellow <i>juar</i> 22½, and <i>tur</i> 17½ seers per hali sicca rupee.
Central India States—		
(March 4th)		
Indore	Nil	Weather normal; health good; prices steady.
Morar (Gwalior)	"	Health and prospects good; weather seasonable.
Batna	"	Weather cloudy and warm; health and prospects good.
Neemuch	"	Collecting of opium continues; prospects good; weather warm; a few cases of measles outside the cantonment, health otherwise good.
Goona	"	Weather seasonable; prospects of <i>rabi</i> crops and opium good.
Agar	"	Health and prospects good.
Sehore	"	Weather seasonable; opium and other crops and health good.
Nowgong	"	Health and prospects good; weather clear.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Rajputana—		
(March 4th)		
Abu . . (Mar. 4th)	<i>Nil</i>	Weather seasonable.
Sirohi . . („ 1st)	„	Health and prospects good ; weather getting warm.
Marwar . . (Feb. 27th)	„	Health and prospects good ; cold decreasing ; prices stationary.
Harowti . . (Mar. 3rd)	„	Crops ripening ; high cool west wind ; health good.
Jhallawar . . (Feb. 27th)	„	Health and prospects good ; weather getting less cool.
Ajmere . . (Mar. 3rd)	„	Health and prospects good ; weather getting warm.
Jeypore . . („ „)	„	Crop prospects favourable ; prices steady ; health good.

T. W. HOLDERNESS,
Offg. Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 11. } CALCUTTA, SATURDAY, MARCH 14, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

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PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Land Acquisition (Mines) Bill, 1885.

SUPPLEMENT No. 11.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 11th March 1885.

No. 376.—The Governor General in Council is pleased to direct the inclusion of the Office of "Principal of the Rajkumar College at Rajkot" in the 2nd class of the graded list of civil offices not reserved for Members of the Covenanted Civil Service, supplementary to the Warrant of Precedence which was published under Home Department Notification No. 2032, dated the 1st November 1877. The Principal of the Rajkumar College for the time being, therefore, will henceforth take rank with officers entered as No. 72 in the Warrant of Precedence for India.

ESTABLISHMENTS.

The 11th March 1885.

No. 79.—The services of Mr. R. R. Pope, C.S., are placed at the disposal of the Chief Commissioner of Assam.

No. 81.—Mr. C. J. Powlett is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 18th March 1885.

EXAMINATIONS.

The 10th March 1885.

No. 17.—The Governor General in Council has been pleased to decide that the following shall be

substituted for the first sentence of clause (d) of Rule IX of the rules for the examination of Junior Civil Servants in oriental languages, published with the Notification of the Home Department, No. 1, dated the 2nd January 1880:—

"*V v voce* translation into the oriental language of a paper of English sentences and conversing with the Examiners or in their presence with persons selected by them, with fluency and with such correctness of pronunciation, grammar and idiom as to be at once intelligible."

JUDICIAL.

The 13th March 1885.

No. 334.—Under the provisions of Section 138 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act XI of 1885) the Governor General in Council has been pleased to appoint Babu Hira Lal, late Head Clerk of the Hoshiarpur District Office, to be a Notary Public in the Hoshiarpur District.

POLICE.

The 13th March 1885.

No. 64.—Mr. E. A. Hobson, Assistant Superintendent of Police, Hyderabad Assigned Districts, who reported his return from furlough on the afternoon of the 31st January 1885, has been

appointed to officiate as District Superintendent of Police, 4th Class, with effect from the 1st February 1885, *vice* Mr. C. A. Fraser, who reverted to his substantive appointment as an Assistant Superintendent of Police on the same date.

No. 65.—Mr. E. W. D. Moffatt, District Superintendent of Police, 4th Class, Hyderabad Assigned Districts, has been appointed to officiate in the 3rd Class, with effect from the 27th March 1884.

ECCLESIASTICAL.

The 13th March 1885.

No. 43.—The Reverend A. N. W. Spens, M.A., a Junior Chaplain on the Bengal Establishment, to be a Senior Chaplain, with effect from the 17th ultimo.

EDUCATION.

The 13th March 1885.

No. 50.—The Governor General in Council is pleased to appoint the undermentioned gentlemen to be Fellows of the University of Calcutta:—

The Honourable E. J. Trevelyan, Barrister-at-Law.

The Honourable Chunder Madhub Ghose.

The Honourable Moulvie Abdul Jubbar, Khan Bahadur.

Surgeon-General B. Simpson, C.B.

Lieutenant-Colonel J. M. McNeile, R.E.

Surgeon-Major J. O'Brien, M.D.

Anundoram Borooah, Esquire, C.S., Barrister-at-Law.

C. A. Martin, Esquire, LL. D.

A. Ewbank, Esquire, M.A.

C. W. Odling, Esquire, M.E.

R. B. Buckley, Esquire, (Whit. Sch.)

Babn Khetter Nath Chatterji.

„ Madhub Chunder Roy, B.A., B.C.E.

W. Booth, Esquire, B.A.

G. Thibaut, Esquire, Ph. D.

H. M. Percival, Esquire, M.A.

Babu Radhika Prasanna Mookerji.

Babu Bunkim Chunder Chatterji, B.L.

Moulvie Dilwar Hossein Ahmed.

Babu Ishan Chandra Bose, M.A.

Babu Pratapa Chandra Ghosha, B.A.

The Reverend W. Smith.

The Reverend J. Hector, M.A.

Kunwar Lutf Ali Khan.

Dr. U. C. Mookerji.

Babu Bhola Nath Pal, M.A.

Pandit Lakshmi Shankar Misra, M.A.

Babu Nilmani Mookerji, M.A.

Moulvie Abdool Hai.

Babu Saradacharan Mitra, M.A.

Babu Mohesh Chunder Chowdry.

D. FITZPATRICK,

Offg. Secy. to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Calcutta, the 13th March 1885.

No. 159—44-10G.—Mr. E. C. Buck, C.S., returned from the furlough granted to him in Notification No. 794, dated the 22nd October 1884, and assumed charge of the Office of Secretary to the Government of India, in the Revenue and Agricultural Department on the forenoon of the 6th instant.

No. 160—44-10G.—The services of Mr. T. W. Holderness, C.S., Under-Secretary to the Government of India, in the Revenue and Agricultural Department, are replaced at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 1st April 1885.

C. S. BAYLEY,

Offg. Under-Secy. to the Govt. of India.

METEOROLOGY.

The 13th March 1885.

No. 29—10-3 Me'eo.—Mr. L. Dallas, Assistant Meteorological Reporter to the Government of India, is granted privilege leave of absence for two months and 24 days, with effect from the 9th April 1885.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 7th March, 1885.

No. 459 G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. H. Bause as Consul for Sweden and Norway, at Aden.

The 9th March, 1885.

No. 467 G.—Surgeon P. D. Pank, Indian Medical Service, is appointed to officiate as Civil Surgeon at Bikanir, with effect from the date of assuming charge, during the absence on furlough of Surgeon C. Adams, or until further orders.

No. 469 G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. S. G. Hedderwick as Consular Agent for the United States of America, at Moulmein.

The 11th March, 1885.

No. 486 G.—The following extract from a Regimental Order issued by Lieutenant-Colonel E. Temple, Officiating Commandant, Meywar Bhil Corps, dated the 20th February, 1885, is confirmed:—

Consequent on his return from boundary duty, Lieutenant-Colonel E. Temple, 2nd-in-Command, to officiate as Commandant, *vice* Lieutenant G. A. Collins.

Lieutenant G. A. Collins, Officiating Commandant, to revert to Officiating 2nd-in-Command.

Lieutenant W. C. R. Stratton, Officiating Wing Officer and Officiating 2nd-in-Command, to revert to Officiating Adjutant, in addition to his duties as Officiating Wing Officer.

Lieutenant C. E. Hodgson, Officiating Wing Officer, and Officiating Adjutant, to revert to Officiating Wing Officer.

The 12th March, 1885.

No. 488 G.—Surgeon C. B. Hunter, Medical Officer of the 11th (Prince of Wales' Own) Bengal Lancers, is appointed to the medical charge of the Bundelkhand Political Agency, in addition to his own duties, with effect from the date of assuming charge.

INTERNAL.

The 13th March, 1885.

No. 867I.—In exercise of the power conferred by section 434 of the Code of Civil Procedure, the Governor-General in Council is pleased to declare, in supersession of Foreign Department Notification No. 40-I.J. of the 12th March 1880, that the decrees of those of the undermentioned Civil Courts situate in the territories of Native Princes or States in alliance with Her Majesty, which have not been established by the authority of the Governor-General in Council, may be executed in British India as if they had been made by the Courts of British India.

LIST OF COURTS.

Kathiawar.

1. Court of the Political Agent.
2. " Assistant Political Agent, Jhalavad Prant.
3. " Deputy Assistant Political Agent, Jhalavad Prant.
4. " Wadhwan Station Thandar.
5. " Chotila Thandar.
6. " Paliyad "
7. " Dusaada "
8. " Bhoika "
9. " Vithalgad "
10. " Jhinjhuvada Kamdar.
11. " Assistant Political Agent, Sorath Prant.
12. " Deputy Assistant Political Agent, Sorath Prant.
13. " Bagnara Thandar.
14. " Lakhapadar "
15. " Assistant Political Agent, Halar Prant.
16. " Deputy Assistant Political Agent, Halar Prant.
17. " Lodhika Thandar.
18. " Dhrapa "
19. " Assistant Political Agent, Gohelvad Prant.
20. " Deputy Assistant Political Agent, Gohelvad Prant.
21. " Babra Thandar.
22. " Songad Station Thandar.
23. " Datha Thandar.
24. " Chamardi "
25. " Chok "
26. " Judge of the Court of Small Causes, Rajkot.
27. " Deputy Thandar of Mulila.
28. " Thandar of Dedan.

Kolhapur and Southern Maratha Country.

1. Courts of the Political Agent, Kolhapur and Southern Maratha Country.
2. " Assistant Political Agent, Southern Maratha Country.
3. " Regent in Council, Kolhapur.
4. " Chief Judge, Kolhapur.
5. " " of Kagal.
6. " " of Bowda.
7. " Sedar Amin, Kolhapur.
8. " Munsif of Shirol.
9. " Gad Hinglag.
10. " Karbhari of Kagal.
11. " " of Bowda.
12. " Munsif of Inohal Karanj.
13. " Munsif of Vishalgad.
14. " Joint Officer at Katkol.
15. " Nyayadhish of Miraj.
16. " Munsif of Lakshmesh.
17. " " of Modnimb.

Kolhapur State.

Miraj State (Senior).

18. The Karbhari's Court.
19. Court of the Munsif of Kowtha.
20. " " Gudgiri.
21. " " Karoli.
22. The Karbhari's Appellate Court, Ramdurg.
23. Court of the Nyayadhish of Ramdurg.
24. " Wahiwardar of the Sub-Sarajom of Mhyal.
25. " Huzur Court.
26. " Nyayadhish.
27. " Munsif of Miraj Prant.
28. " Munsif of Mangalvedha, Kuchi and Tordal or Northern Division.
29. " Munsif of Shuhapur and Shirhatti or Southern Division.

Miraj State (Junior).

Ramdurg State.

Mhyal state.

Sangli State.

Rewa Kantha.

1. Court of the Political Agent.
2. " Assistant Political Agent.
3. " Joint Administrators of Rajpipla.
4. " Nyayadhish of Rajpipla.
5. " Thandar of Sankhero Mohwas.
6. " Pandu.
7. " Dorka.

Mahi Kantha.

1. Court of the Political Agent.
2. " Assistant Political Agent.
3. " Native Assistant to the Political Agent.
4. " Thandar in the Bavisi Zilla.
5. " " Katosmi.
6. " " Sahar Kantha Zilla.
7. " " Gadwara.
8. " " Hudol.
9. " " Jher-Nirmali.
10. " Japtidar of Mohanpur.
11. " " Warsoda.
12. " " Pathapur.
13. " " Godnar.
14. " " Gabat.

Palampur.

1. Court of the Political Superintendent.
2. " Senior Assistant Political Superintendent.
3. " Junior.
4. " Thandar of the Tharad Janya villages.
5. " " Vav.
6. " " Santalpur.
7. " " Varahi.
8. " " Diodur.
9. " " Kankrej Zilla.
10. " Japtidar of the Estate of Malik Jorawar Khan Uomar Khan of Varahi.

Savantvadi.

1. Court of the Political Superintendent.
2. " Judicial Assistant Political Superintendent.
3. " Nyayadhish of Savantvadi.
4. " Munsif of Kudal.

Sholapur (Akalkot).

1. Court of the Nyayadhish of Akalkot.
2. Subordinate Court of Piliu.
3. " " Kuria.

Dharwar (Savannur).

1. Court of the Political Agent, Dharwar.

Surat.

1. Courts of the Sachin State.

Satara.

1. Court of the Political Agent, Satara.
2. " Joint Administrators of Phaltan.

Khandesh.

1. Court of the Political Agent.
2. " Assistant Political Agent for Mowas States.
3. " " " Dang and Sargana States.

No. 868I.—In exercise of the power conferred by Section 650A of the Code of Civil Procedure, the Governor-General in Council is pleased to declare the provisions of that section to apply to those of the undermentioned Civil Courts, situate beyond the limits of British India, which have not

CODES.

The 13th March 1885.

No. 1353.

PAY AND ACTING ALLOWANCE CODE.

Page 269.

Section 5.

Add the following under the Notes to this Section:—

4. An officer returning from furlough or special leave, who without joining any other appointment proceeds at once to officiate in an appointment higher than his substantive appointment in consequence of the absence of an officer on privilege leave, may be treated as an officer transferred from another station for the purposes of this section.

No. 1361.

CIVIL PENSION CODE.

Pages 57, 58, and 59.

Section 110.

*Cancel Rule 3 under this section, the last five lines of Rule 10, and note (2) under Rule 10.**Insert the following as Rule 9A:—*

9A. The following rules apply to officers of the Public Works Department:—

(a) Civil Engineers in the Public Works Department, Civilian Under and Assistant Secretaries in the Public Works Branch of the Secretariat of the Government of India, or of a Local Government or Administration, and Civilians in the Accounts Branch of the Public Works Department, in the Superior Railway Revenue Establishment, and in the Superior Establishment of the Telegraph Department are required to retire on attaining the age of 55 years.

(b) Military officers in the Public Works or Telegraph Department cease to be in civil employ on attaining the age of 55 years.

*Note (1).—*The operation of these rules in respect to officers in the Telegraph Department was postponed till 10th August 1883, and no officer in that Department shall be removed from the office held by him on 10th August 1883 by reason of these rules, until he shall have served five years continually, whether substantively or temporarily, in the grade or appointment held by him on that date; such an officer may not, if he has attained 55 years of age, be promoted or receive a new appointment after the 10th August 1883.

*Note (2).—*The operation of these rules in respect to Civilian Under and Assistant Secretaries not being Civil Engineers in the Public Works Department, and officers on the Superior Railway Revenue Establishment, is postponed for 5 years, from the 15th November 1884. Any such officer holding an appointment which he held on that date shall, for 5 years, be subject, in regard to retirement after the age of 55, to the rule which applied to him on that date. If such an officer is promoted or receives a new appointment after that date, he shall be subject to the general rules above laid down.

*Note (3).—*Of the other officers, those who were appointed to a new office, class, or grade before 18th August 1882, may continue, notwithstanding these rules, to hold that office, class, or grade, until five years from the date of such appointment, but may not be promoted or receive a new appointment if they have attained the age of 55 years.

PAPER CURRENCY.

The 13th March 1885.

No. 1364.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February 1885, published as required by Section 2 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole amount of Notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	R	R	R	R
Calcutta . . .	5,93,74,105	1,39,05,233	98,64,697	2,38,29,839
Allahabad . . .	91,79,235	99,07,275	...	99,07,275
Lahore . . .	80,88,945	85,44,830	...	85,44,830
Bombay . . .	4,79,61,910	2,51,14,831	43,89,079	2,96,61,041
Kurrachee . . .	35,07,400	25,41,335	0,600	25,60,835
Madras . . .	1,03,30,220	78,28,420	0,00,000	81,28,420
Calcutt . . .	8,16,536	2,02,735	...	2,02,735
Bangoon . . .	11,19,635	25,61,000	...	25,61,000
TOTAL . . .	14,53,37,785	7,07,75,750	1,48,63,270	8,56,39,030
Deduct the amount received at Bombay but not paid at Kurrachee				3,00,000
				8,53,39,030
Price paid for Government Securities of the nominal value of Rs. 25,21,700 held under Section 19 of the Act				5,00,98,750
GRAND TOTAL				14,53,37,785

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 13th March, 1885.

APPOINTMENTS.

No. 141.—COMMISSARIAT DEPARTMENT—

Colonel J. J. Boswell, C.B., Bengal S.C., to officiate as Deputy-Assistant Commissary-General for Transport, 1st class, *vice* Lieutenant-Colonel S. Beckett, on field service.

Colonel F. J. Keen, C.B., Bengal S.C., to officiate as Deputy-Assistant Commissary-General for Transport, 1st class, *vice* Major G. R. J. Shakespear, on field service.

Lieutenant E. K. E. Spence, Sub Assistant Commissary-General for Transport, 2nd class, to officiate as Sub Assistant Commissary-General for Transport, 1st class, *vice* Major G. H. Elliott on field service.

No. 142.—MEDICAL DEPARTMENT—

Surgeon-Major G. Hutcheson, M.D., Medical Officer, 9th Bengal Cavalry, to be Medical Store Keeper, Meean Meer, *vice* Brigade-Surgeon W. H. Kirton, retired. Dated 7th December, 1884.

No. 143.—PUNJAB FRONTIER FORCE—

4th Sikh Infantry.

Lieutenant E. Vansittart, Quartermaster and Officiating Adjutant, to be Adjutant, *vice* Captain V. C. Tonnochy, who has vacated on promotion.

Lieutenant J. A. Brown, Wing Officer and Officiating Quartermaster, to be Quartermaster, *vice* Lieutenant Vansittart.

FIELD OPERATIONS.

No. 144.—The following Officers have been detailed for duty with the British Troops, Suakin :—

Transport Department.

Lieutenant-Colonel S. Beckett, Bengal S.C., Deputy-Assistant Commissary-General for Transport, 1st class, Bengal,—*Director of Transport.*

Lieutenant W. J. R. Wickham, Bombay S.C., Sub Assistant Commissary-General for Transport, 2nd class,—*Staff Officer.*

Major Sir B. P. Bromhead, Bart., Bengal S.C.

Major J. T. Cummins, Madras S.C.

Major G. H. Elliott, Bengal S.C., Deputy-Assistant Commissary-General for Transport, 2nd class, Bengal.

Captain J. W. Anderson, Bombay S.C.

Captain M. K. Martin, Bengal S.C.

Captain C. D. M. Gall, Royal Fusiliers.

Captain G. F. Francis, Bombay S.C., Deputy-Assistant Commissary-General for Transport, 2nd class, Bombay.

Captain T. S. Gwatkin, Bengal S.C.

Captain J. Willecocks, Leinster Regiment, Sub Assistant Commissary-General for Transport, 2nd class, Bengal.

Lieutenant E. E. MacMahon, Madras S.C., Sub Assistant Commissary-General for Transport, 2nd class, Madras.

Lieutenant A. W. L. Bayly, Bombay S.C.

Lieutenant A. Adye, Bengal S.C.

Lieutenant E. F. Marriott, Bombay S.C.

Lieutenant J. C. Swann, Bombay S.C.

Lieutenant J. C. Francis, Bombay S.C., Sub Assistant Commissary-General for Transport, 2nd class, Bombay.

Lieutenant T. P. Geoghegan, Bombay S.C.

Lieutenant N. H. S. Grover, Madras S.C.

Lieutenant W. H. Allen, Bengal S.C.

Lieutenant G. J. Younghusband, Bengal S.C.

Lieutenant E. H. V. Haldane, Bengal S.C.

Lieutenant E. A. Oldham, 8th Hussars.

Lieutenant J. R. Dyas, Hampshire Regiment.

Lieutenant W. P. Cockeram, Middlesex Regiment.

Lieutenant C. J. E. A. McArthur, King's Own Borderers.

Lieutenant W. A. Watson, Bengal S.C.

Lieutenant H. L. B. Acton, Madras S.C.

Medical Department.

Surgeon H. C. Hudson, Bengal Medical Service.

Surgeon H. Hendley, Bengal Medical Service.

No. 145.—Lieutenant F. B. Longe, R.E., Assistant Superintendent, 1st grade, Survey of India, is appointed to the charge of the Survey Party detailed for Suakin, *vice* Lieutenant-Colonel W. F. Badgley, invalided.

No. 146.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel G. Stewart, Bengal S.C., Wing Commander and 2nd-in-Command, (Queen's Own) Corps of Guides, (p. a.) for one year and 209 days, under rule IX of the regulations of 1868, embarking on or after the 5th April, 1885.

Lieutenant-Colonel F. Gellie, Bengal S.C., Commandant, 39th Bengal Infantry, (m. c.) for one year,—32 days under rules IX and XV and the remaining period under rule XIV, clause 2, of the regulations of 1868.

Major T. Howard, R.E., Executive Engineer, 1st grade, Public Works Department, North-Western Provinces and Oudh, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Major J. A. Little, Bengal S.C., Executive Engineer, 2nd grade, Public Works Department, (p. a.) for one year and 182 days, under rule IX of the regulations of 1868.

Major J. G. Stone, R.A., Superintendent, Small Arms Ammunition Factory, Dum Dum, (m. c.) for 182 days, under article 824, Army Regulations, India, Volume I, Part I.

Captain F. R. Ditmas, Bengal S.C., Squadron Officer, 15th Bengal Cavalry, (p. a.) for two years, under rule IX of the regulations of 1868.

Lieutenant F. T. Cole, R.A., 2nd Subaltern, No. 3 (Peshawar) Mountain Battery, (m. c.) for one year, under rule IX, note (1), of the regulations of 1868.

Lieutenant F. Oswald, Bengal S.C., Squadron Officer and Adjutant, 1st Cavalry, Hyderabad Contingent, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon C. W. S. Deakin, (p. a.) for 304 days, under rule IX of the regulations of 1868.

Deputy Commissary and Honorary Captain R. G. Davies, Barrackmaster, 1st class, Military Works Department, (m. c.) for 180 days,—176 days under rules IX and XV and the remaining period under rule XIV, clause 2, of the regulations of 1868.

Sub-Conductor J. Owens, Supervisor, 1st grade, Public Works Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 147.—Lieutenant F. S. St. Quintin, Bengal S.C., Wing Officer, 30th Bengal Infantry, is granted furlough out of India, (p. a.) for one year, under rule I of the regulations of 1875, with effect from the 20th February, 1885.

No. 148.—Colonel A. N. Phillips, Infantry, has been granted an extension of furlough, (m. c.) by the Secretary of State for India for six months.

LONDON GAZETTE.

No. 149.—The following extracts are published for general information :—

"London Gazette," dated the 17th February, 1885, pages 677 and 678.

WAR OFFICE, PALM MALL,
The 17th February, 1885.

MEMORANDA.

To be Colonels :—

Lieutenant-Colonel Richmond Houghton, Madras Staff Corps. Dated 9th December, 1884.

Lieutenant-Colonel Alexander McGoun, Madras Staff Corps. Dated 9th December, 1884.

Lieutenant-Colonel Thomas Lowndes, Madras Staff Corps. Dated 10th December, 1884.

Lieutenant-Colonel Bryan William Broughton, Madras Staff Corps. Dated 10th December, 1884.

Lieutenant-Colonel Robert Elphinstone Boyle, Bengal Staff Corps. Dated 10th December, 1884.

Lieutenant-Colonel Edmund Faunce, Madras Staff Corps. Dated 20th December, 1884.

Lieutenant-Colonel Charles William Campbell, Bengal Staff Corps. Dated 20th December, 1884.

Lieutenant-Colonel George Ritson Goodfellow, Bombay Staff Corps. Dated 23rd December, 1884.

To be Honorary Lieutenants :—

Deputy Assistant-Commissary James Spence, Madras Establishment. Dated 13th August, 1884.

Deputy Assistant-Commissary Edward Hickey, Madras Establishment. Dated 13th August, 1884.

INDIAN STAFF CORPS.

Colonel Charles Doxat Clementson, Madras, has been removed to the Unemployed Supernumerary List. Dated 26th December, 1884.

India Office, 17th February, 1885.

The Queen has approved of the Retirement from the Service of the undermentioned Officers of Her Majesty's Indian Military Forces :—

Colonel John Thornhill Bushby, of the Bengal Staff Corps. Dated 5th February, 1885.

Colonel Lester Horatio Sibthorpe, of the Bombay Staff Corps. Dated 2nd February, 1885.

Lieutenant-Colonel George Baillie Farrington, of the Madras Staff Corps. Dated 15th January, 1885.

Brigade-Surgeon William Henry Kirton, of the Bengal Army. Dated 7th December, 1884.

Brigade-Surgeon John Jones, M.D., of the Bengal Army. Dated 17th January, 1885.

Brigade-Surgeon William Peyton Partridge, of the Bombay Army. Dated 7th February, 1885.

The undermentioned Officers are granted a step of honorary rank on retirement :—

To be Major-Generals.

Colonel John Thornhill Bushby, of the Bengal Staff Corps. Dated 5th February, 1885.

Colonel Lester Horatio Sibthorpe, of the Bombay Staff Corps. Dated 2nd February, 1885.

To be Colonels.

Lieutenant-Colonel George Baillie Farrington, of the Madras Staff Corps. Dated 15th January, 1885.

To be Surgeon-General.

Deputy Surgeon-General John Edward Tuson, M.D., of the Bengal Army. Dated 8th September, 1884.

To be Brigade-Surgeon.

Surgeon-Major Rivers Mantell, of the Bengal Army. Dated 16th July, 1884.

PROMOTIONS.

No. 150.—The following promotion is made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel William Moore Dickinson, Madras S.C.,—15th March, 1885.

No. 151.—ORDNANCE DEPARTMENT.—

Sergeant Harry Phillips to be Sub Conductor, on probation, with effect from the 24th October, 1884, *vice* Sub Conductor A. Stapleton, deceased.

Sub Conductor Richard Norris to be Conductor.

Sergeant Ernest Newby to be Sub Conductor on probation.

With effect from the 17th November, 1884, *vice* Conductor J. Stirton, pensioned.

Sub Conductor Henry Duke to be Conductor.

Sergeant Walter William Powell to be Sub Conductor on probation.

With effect from the 3rd December, 1884, *vice* Conductor G. H. King, seconded.

RETIREMENTS.

No. 152.—Lieutenant-Colonel Henry Thompson, Bengal S. C., is permitted to retire from the service, with effect from the 13th March, 1885, subject to Her Majesty's approval.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 9.—Mr. Charles Trevor Horan has been appointed by the Secretary of State for India a 3rd Grade Officer in the Indian Marine, with effect from the 21st January, 1885.

G. CHESNEY, *

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 7th March 1885.

No. 68.—Mr. T. R. Wynne, Executive Engineer, 4th Grade, is, on return from service under the Bengal-North-Western Railway Company, placed at the disposal of the Director General of Railways.

The 9th March 1885.

No. 69.—Mr. S. Finney, Class III of the Superior Revenue Establishment of State Railways, is transferred from the Establishment under the control of the Government of Bengal to that under the Director General of Railways.

No. 70.—Lieutenant-Colonel J. M. Heywood, R.E., Superintending Engineer, 1st Class, Bengal, is temporarily transferred to the Punjab to officiate as Chief Engineer of Irrigation and Joint Secretary to the Government of the Punjab in the Public Works Department, with the temporary rank of Chief Engineer, 3rd Class.

No. 71.—Mr. W. G. L. Cotton, Executive Engineer, 1st Grade, Bengal, officiated as Superintending Engineer in Bengal, from the 13th to 18th February 1885, inclusive.

No. 72.—CORRIGENDUM.—In Public Works Department Notification No. 60, dated 27th February 1885, for *13th February 1885*, read *19th February 1885*.

The 10th March 1885.

No. 74.—Mr. J. W. Buyers, Superintending Engineer, 3rd Class, *temporary rank*, reverted to his substantive rank of Executive Engineer, 1st Grade, with effect from the 13th February 1885.

The 11th March 1885.

No. 76.—Mr. J. Manson, Assistant Engineer, 1st Grade, is transferred from the Establishment

under the control of the Director General of Railways to that under the Government of Bengal.

The 12th March 1885.

No. 78.—Mr. R. N. Burn, Auditor of Accounts, Oudh and Rohilkund Railway, is granted furlough out of India for 12 months, under section 132 of the Civil Leave Code.

Mr. R. A. English, Deputy Examiner of Accounts, is appointed to officiate as Auditor of Accounts, Oudh and Rohilkund Railway, during the absence of Mr. Burn, or until further orders.

The 13th March 1885.

No. 79.—In modification of Public Works Department Notification No. 51, dated the 14th February 1885, the services of Mr. P. L. Rooper, Assistant Engineer, 2nd Grade, State Railways, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces.

TELEGRAPH.

The 12th March 1885.

No. 77.—Mr. F. A. Patten, Assistant Superintendent, Persian Gulf Section, Indo-European Telegraph Department, is appointed to officiate as a Superintendent *vice* Mr. A. S. Betts, Superintendent, on furlough, with effect from the 25th February 1885.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 14. 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th March 1885.

From the 11th April next, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Reports, will be published at Simla. After the 4th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher, at Simla.

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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the *Gazette*. The annual subscription for the two Parts is Rs 5 per annum, payable in advance. When sent by post, Rs 2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

NOTICE.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 p.m. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—Original Side.

NOTIFICATION.

Calcutta, the 10th March 1885.

Mr. C. T. Davis, the Chief Clerk of this Court, having retired, the Honorable the Chief Justice has, with the approval of His Excellency the Governor General of India in Council, made the following appointments, with effect from the 24th of February last, *viz.*, Mr. W. R. Fink to be Chief Clerk, *vice* Mr. C. T. Davis; Mr. S. Tremearne to be Assistant Registrar, *vice* Mr. W. R. Fink; and Mr. W. H. Joyce to be Private Secretary and Clerk to the Chief Justice, *vice* Mr. S. Tremearne.

By Order, &c.,

R. BELCHAMBERS,

Registrar.

4. The mode of transit and address, or station to which the instruments are to be consigned, must invariably be specified on indents in the proper column. Indents should not be accompanied with forwarding letters, unless more explanation is necessary than can be given on the face of the indent.

5. All officers, to whom instruments and other stores are issued on public service, have to account for them to the officer to whom their accounts are rendered, in such manner as may be by him directed.

6. All instruments, and component parts of instruments, when no longer required, should be at once returned to the Mathematical Instrument Office, *except when the Officer in charge considers that their transit charges may nearly equal, or exceed, their actual value as material*; in which case, he should refer to the Officer in charge, Mathematical Instrument Office, for instructions as to their disposal. No unused instruments should be allowed to accumulate in any office, as if returned they can be utilised for re-issue.

7. When instruments are considered unserviceable by any officer, a survey should be held on them by a committee of Government officers, whose report should be forwarded to the Assistant Surveyor General, Mathematical Instrument Office, who will issue instructions as to which of the articles are to be forwarded to the depôt, Calcutta, and which should be sold by public auction to the best advantage. The proceeds of all articles sold by auction must be deposited in the nearest treasury, and the treasury receipt, with auction account sale and copy of the committee report, should be attached to the next cash account current, in which the transaction should appear both on the debit and credit sides.

8. When instruments are received for final deposit in store, a receipt will be granted for them by the Officer in charge Mathematical Instrument Office, to enable officers, from whom received, to remove them from their debit, by forwarding the receipt to the Comptroller of Indian Treasuries, with the half-yearly or other returns of stores submitted to him.

9. All Government instruments, &c., requiring repair, &c., should be forwarded with an official letter or repair indent. If no longer required and intended to be deposited in store, it should be specifically mentioned.

10. All instruments, &c., received from England and issued on book debit on the public service, will be charged at their invoice cost, *plus* a percentage for landing, storing, and examining and despatching them, &c.

11. Instruments made in the workshops and those purchased locally for issue on book debit, will be charged at the scheduled rates. Instruments purchased locally for officers not entitled to receive them on book debit will be charged at cost price, *plus* 10 per cent. for incidental charges.

12. Instruments, when they can be spared, are sometimes issued to officers in the service of Government on payment of the cost value, *plus* 10 per cent., and instruments, the private property of officers, are repaired, if necessary, on like terms. In such cases the amount must be remitted to the Officer in charge, Mathematical Instrument Office, before the instruments can be despatched.

13. Instruments returned into store will be valued according to their condition.

14. It is particularly requested that sizes and sorts of instruments, length of scales, how divided, and purposes for which required, and generally any information, which will guide this Office in knowing, without further reference, the exact wants of the indenting officer, be put as far as possible on face of indent, instead of in covering letters.

15. The following list shows nomenclature of the various descriptions of instruments ordinarily kept in store of this Office for issue on public service. This nomenclature should be adopted in all indents.

16. To enable the indenting officer, as well as the officer who countersigns and finally passes an indent, to know the cost involved thereby, the average ordinary price of each description of instrument is also given in the annexed list. Indenting officers must invariably enter the value of all instruments required by them in column of indent allotted to the purpose.

17. The supply should be regulated, not according what an officer would like to have, but by what is absolutely necessary.

CALCUTTA,
MATHL. INSTT. OFFICE,
1st March 1885.

M. W. ROGERS, Major, R. E.,
Assistant Surveyor General,
In charge, M. I. O.
2 a.1

List of Instruments generally kept in Store or manufactured at the Government Mathematical Instrument Office, Calcutta.

NAMES OF INSTRUMENTS.	Approximate rates of issues.				REMARKS.
		From	R a.	to	
Anemometers, Robinson's	Each		45 0	65 0	
" " Whewell's	"		315	...	
Arithmometers	"		200 0	325 0	
Balance, Chemical	"		150 0	185 0	
Barometers, Aneroid, large, 4½" diameter	"		40 0	75 0	
" " " pocket	"		35 0	65 0	
" " marine	"		50 0	75 0	
" " mountain, Fortin's pattern	"		50 0	125 0	
" " " George's "	"		150 0	175 0	
" " standard, Fortin's "	"		60 0	200 0	
" " " Newman's "	"		125 0	200 0	
" " " self-compensating	"		125 0	275 0	
" " Macneill's, Boylean-Mariotti principle	"		155 0	175 0	
Bars, steel, 6 feet	"		16 0	25 0	
* { Boards, drawing, teak	} according {	"	1 0	1 8	} Per square foot.
" " " deal, fluted, with ebony edges		"	1 2	2 0	
Camera Lucida	Each		22 8	45 0	
Cases, sketching, leather	"		5 0	10 0	
Chains, iron, measuring 30 feet, with pins complete	}	"	4 6	...	
" " " 33 " " " " "		"	5 10	...	
" " " 50 " " " " "		"	8 8	...	
" " " 66 " " " " "		"	10 0	...	
" " " 100 " " " " "	"		300 0	600 0	
Chronometers, box	"		400 0	720 0	
" " pocket	"		26 0	45 0	
Chronographs	"		1,500 0	...	
Circles, altitude and azimuth	"		500 0	...	
" reflecting	"		1,250 0	...	
" repeating, astronomical	"		90 0	105 0	
Circumferentors, including stands	"		2 0	20 0	
Clinometers, common	"		20 0	42 8	
" deLisle's	"		30 0	...	
" Survey Department pattern	"		13 0	15 0	
Combs, acre, calculating, metal	"		0 4	...	
" " " card	"		15 0	26 0	
Compasses, beam, sliding, tubular, metal	"		8 0	20 0	
" " " wooden bar, of sorts and sizes, plain	"		20 0	40 0	
" " " " " with adjustment	"		2 8	4 0	
" " bow, ink or pencil, brass, single jointed	"		3 0	5 0	
" " " " " double "	"		3 6	5 0	
" " " " " electrum, single "	"		5 0	10 0	
" " " " " double "	"		2 10	4 8	
" " spring, bow, ink, pencil, or dividers	"		6 0	10 0	
" " " sets	"		1 0	2 8	
" " drawing, common, brass	"		1 8	5 0	
" " " electrum	"		3 8	5 0	
" " " hair, brass	"		4 0	8 0	
" " " " electrum	"		6 14	14 0	
" " " with pen and pencil legs, brass	"		10 0	15 0	
" " " " electrum	"		4 0	10 0	
" " magnetic, pocket, brass cases	"		2 0	3 8	
" " " " wooden cases	"		7 8	30 0	
" " " " watch pattern	"		18 0	50 0	
" " marine	"		6 0	20 0	
" " pocket, Napier's pillar, or other patterns	"		20 0	60 0	
" " prismatic card of sizes with stand†	"		25 0	90 0	About R11 to R14 per inch diameter of cards, exclusive stand.
" " " silver ring of sizes with stand†	"		45 0	65 0	R11 to R16 per inch of diameter of ring, exclusive of stand.
" " " Hunter's pattern†	"		12 0	20 0	
" " proportional, brass and electrum, 6" & 9"	"		6 0	15 0	About R2 per inch of needle.
" " rectangular for plane-tables	"		50 0	100 0	
" " subtense, with stand	"		20 0	26 8	} Inclusive of stands.
" " surveying, Bengali	"		35 0	...	
" " " English manufacture	"		44 0	90 0	
" " surveying, English, with stand	"		12 8	...	
" " triangular	"		5 0	20 0	
" " wholes and halves, metal	"		3 8	5 8	
Curves, French, small, sets of 12	"		12 8	17 8	
" " large, " " 36	"		14 0	...	
" " Railway, small, " " 50	"		12 0	24 0	
" " large, " " 90	"		7 8	15 0	
Declinometers, with compasses . . . . .	"		.....	50 0	
Dynameters	"		125 0	175 0	
Eidographs, 2½ feet and 3 feet	"		35 0	125 0	
Glasses, binocular, small and large . . . . .	"		.....	...
" " copying or tracing	"		2 0	3 0	
" " time	"		75 0	150 0	
Heliostats, with stands . . . . .	"		.....	.....	From R6 to R8 per square foot glass.

* Size to be stated on the face of the indent.

† Stands for these instruments are rated separately on page 117.

NAMES OF INSTRUMENTS.		Approximate rates of issues.				REMARKS.	
		Each	From	R a.	R a.		
Heliotropes †		Each	From	25 0 to	150 0	From R6 to R12-8 per inch of diameter of glass, exclusive of stand.	
Oldalls		"	"	25 0	...		
Horizons, dark glass, plane		"	"	31 4	...		
" mercurial, ordinary, and Captain George's pattern		"	"	35 0 to	70 0	The lower prices quoted refer generally to boxes of instruments which having been repaired in the workshop, may be classed as good secondhand instruments.	
Hydrometers, Sike's, with brass floats		"	"	60 0	...		
" " " glass "		"	"	35 0 to	70 0		
Hygrometers, Daniel's		"	"	43 12	...		
" Mason's		"	"	30 0	...		
Instruments, drawing, mathematical, brass, 1st sort		"	"	35 0 to	52 0		
" " " " 2nd "		"	"	25 0	33 0		
" " " " 3rd "		"	"	13 0	16 0		
" " " " electrum, 1st sort, with needle points		"	"	70 0	95 0		
" " " " electrum, 1st sort, without needle points		"	"	60 0	80 0		
" " " " electrum, 2nd sort		"	"	30 0	40 0	About R1-4 per inch of diameter of glass. From R14 to R20 per inch of length of telescope. From R1 to R1-10 per inch of length. From 6 annas to 14 annas per inch of length.	
" " " " 3rd "		"	"	16 0	25 0		
Lamps, reverberatory, with reflectors		"	"	75 0	125 0		
" bull's eye		"	"	2 8	10 0		
" referring		"	"	3 0	7 8		
Lenses, reading		"	"	1 2	5 10		
* { Levels, dumpy, of sizes with stands		"	"	135 0	300 0		
" " Y pattern "		"	"	150 0	300 0		
" " spirit, in metal cases		"	"	3 12	23 0		
" " in wooden cases		"	"	3 4	12 8		
" " reflecting (Abney's)		"	"	20 0	54 0		
Logs, Mussey's patent		"	"	30 0	40 0	From R30 to R50 per foot according to condition.	
Machines, map-printing, Gastrell's pattern		"	"	50 0	70 0		
" " Ordnance " in boxes		"	"	45 0	60 0		
Magnetometer, with Dip Circle		"	"	1,100 0	...		
Magnets, bar or horse shoe	Per pair	"	"	5 0 to	10 0		
Meters, air	Each	"	"	35 0	65 0		
" current, ordinary, and Moore's patent	"	"	"	50 0	180 0		
Micrometers	"	"	"	50 0	100 0		
Microscopes	"	"	"	400 0	...		
Ommimeters with stands	"	"	"	450 0 to	680 0		
Opisometers	"	"	"	3 8	5 12	usually made are— Size 24" x 24" 24" x 30" 30" x 36"	
Ozometers	"	"	"	18 12	...		
Pedometers and Passometers	"	"	"	25 0 to	75 0		
Pens, drawing, common, ivory handle	"	"	"	1 8	3 0		
" " steel "	"	"	"	1 4	1 8		
" dotting	"	"	"	4 0	6 0		
" " double or road	"	"	"	5 0	6 0		
* { Pantographs, English, of sizes	"	"	"	70 0	145 0		
" " French "	"	"	"	270 0	...		
Perambulators, English pattern	"	"	"	70 0 to	100 0		
" " Wangh's	"	"	"	80 0	120 0	including the stands.	
Pins for maps, brass	per doz.	"	"	0 12	...		
" " electrum	"	"	"	0 14	...		
" for measuring chains, iron, of sorts	Each	"	"	0 2 to	0 8		
Plane-tables, deal-wood, with brass plates and clamping	"	"	"	16 0	20 0		
" screws, with stands†	"	"	"	16 0	20 0		
" teak " " †	"	"	"	16 0	20 0		
" light, military pattern, with stands †	"	"	"	18 0	25 0		
Rules, sight, and Compasses, rectangular, for plane-tables, rated separately.							
Planimeters, brass	Each	From	24 0 to	33 0	From R1-8 to R3 per inch of diameter.		
" " electrum	"	"	35 0	50 0			
Plates, metal, graticule	"	"	25 0	50 0			
Pluviometers or rain gauges, country pattern	"	"	16 0	20 0			
" " Glaisher's "	"	"	30 0	55 0			
" " Symon's "	"	"	10 0	50 0			
" " self-registering	"	"	35 0	75 0			
Pointers, station, brass and electrum, of sizes	"	"	100 0	165 0			
Prickers with ivory handles	"	"	1 4	...			
Protractors, plain, circular, of sizes, brass	"	"	10 10 to	35 0			
" " " " electrum	"	"	20 0	50 0	From R3 to R4 per inch of diameter.		
" " semi-circular, 6", brass	"	"	10 0	13 0			
" " " " horn	"	"	0 8	...			
" " " " of sizes, electrum	"	"	12 0 to	24 0			
* { " " with adjustment, circular, brass	"	"	35 0	48 0			
" " " " circular, electrum	"	"	50 0	90 0			
" " " " semi-circular, brass, with 1" & 3" scales diagonally divided	"	"	40 0	56 0			
" " card, circular, 12"	"	"	0 12	...			
From R5-8 to R6 per inch of diameter.							
From R12-8 to R15 per inch of diameter.							
From R6-8 to R9-8 per inch of diameter.							

* Size to be stated on the face of the indont.

† Stands for these instruments are rated separately on page 117.

NAMES OF INSTRUMENTS.	Approximate rates of issues.				REMARKS.
	Each.	From	R a.	R a.	
Protractors, card, circular 5" (figures in English and vernacular) .	"	0 2	...	...
" rectangular, ivory of various patterns .	"	3 12 to	12 0	12 0	
" " wood " " .	"	1 0 "	5 0	5 0	
" " metal, 6" .	"	9 0 "	12 0	12 0	
Pyrometers .	"	30 0	...	...
Range Finders, of sorts .	"	125 0 to	300 0	300 0	
Rods, measuring, wooden, of sizes .	"	2 0 "	5 0	5 0	
Rules, carpenter's, boxwood, 1 foot, 2 fold & 4 fold .	"	1 0 "	2 8	2 8	
" " " 2 feet, 2 " & 4 " .	"	1 4 "	3 2	3 2	
" flat, ebonite .	"	0 6 "	5 12	5 12	About 1 anna per inch for all sizes, and 1½ annas per inch for the larger sizes. About ₹7-8 per foot.
" " of sizes .	"	0 8 "	0 10	0 10	
" " electrum, of sizes .	"	16 0 "	30 0	30 0	
" " wooden .	"	0 5 "	4 8	4 8	
" folding, ivory, 1 foot, 4 fold .	"	3 2	...	...
" " " 2 feet, 2 " .	"	10 0 to	15 0	15 0	
" " " 2 " 4 " .	"	10 0 "	15 0	15 0	
" parallel bar, ivory, 6 inches .	"	3 0 "	6 0	6 0	
" " wooden, of sizes .	"	1 0 "	6 12	6 12	From ₹1 to ₹3 per foot.
" " on rollers, brass, " .	"	9 0 "	30 0	30 0	From about ₹9 to ₹18 per foot.
" " " electrum, " .	"	11 0 "	65 0	65 0	From about ₹11 to ₹22 per foot.
" " " wooden (2½ feet in length) .	"	12 8 "	20 0	20 0	
" sight, for plane-tables, wooden (with fixed metal sights) .	"	3 8 "	5 0	5 0	
" " " metal (with folding sights) .	"	10 0 "	20 0	20 0	
" straight edges, steel, of sizes .	"	17 0 "	45 0	45 0	From ₹7 to ₹8 per foot length.
Scales, acre, calculating, 16" to 1 mile .	"	13 8 "	24 0	24 0	
" architect's, boxwood or ebonite, single, 12 inches .	"	1 12 "	3 2	3 2	{ 1/2th, 1/4th, 1/8th, 1/16th, 1/32th, 1/64th.
" " " in sets .	"	15 0 "	20 0	20 0	
" " ivory, single, 12 inches .	"	5 8 "	6 8	6 8	
" " " in sets .	"	35 0 "	45 0	45 0	
" Bengali, card board .	"	0 1 "	...	...	1, 1½, 3.
" " metal .	"	0 12 to	1 8	1 8	
" common, wooden, 2 feet 6 inches long .	"	2 0 "	3 0	3 0	Divided to inches, eighth, sixteenths.
" diagonal, card board .	"	0 1 "	0 4	0 4	
" " metal, 1 foot long .	"	3 0 "	10 0	10 0	
" " wooden, " .	"	1 0 "	...	...
" engine divided, card board, 18 inches .	"	0 2 to	0 8	0 8	
" engineering, boxwood, in sets .	"	10 0 "	15 0	15 0	Each set contains scales of 100 to 800 to the foot.
" " ebonite " .	"	14 0 "	20 0	20 0	
" " ivory, " .	"	20 0 "	30 0	30 0	
" Gunter's, metal .	"	12 0 "	25 0	25 0	
" " wooden .	"	5 0 "	6 0	6 0	
" Marquois', metal .	"	20 0 "	45 0	45 0	
" " wooden .	"	7 0 "	10 0	10 0	
" offsets, card board .	"	0 1 "	...	...
" " ivory, in sets .	"	9 0 "	10 0	10 0	
" " wooden, in sets .	"	4 0 "	5 0	5 0	
" " single, ivory .	"	1 4 "	...	...
" " " wooden .	"	0 6 to	0 12	0 12	
" plotting, ebonite, in sets of six .	"	14 0 "	20 0	20 0	
" " ivory " .	"	35 0 "	50 0	50 0	
" " wooden " .	"	13 0 "	20 0	20 0	
" " single, ebonite .	"	2 0 "	5 0	5 0	
" " " ivory .	"	5 0 "	7 0	7 0	
" " " metal .	"	2 0 "	10 0	10 0	
" " single, wooden .	"	1 12 "	...	...	Each inch divided into 25 for plotting plans on the of 2½ chains to the mile.
" standard, metal, 2 feet, 3 feet, and 4 feet in length .	"	15 0, to	50 0	50 0	New from ₹10 to ₹12 foot.
" " diagonal, metal, 3 feet and 4 feet .	"	75 0 "	120 0	120 0	2nd-hand from ₹7-8 to per foot.
Sectors, ivory .	"	4 0 "	5 0	5 0	New from ₹30 to ₹33 foot.
" wooden .	"	1 0 "	2 0	2 0	2nd-hand from ₹25 to per foot.
" zenith, astronomical .	"	2,000 0	...	...
* Sextants, of sizes in cases .	"	100 0 to	240 0	240 0	A few of these have stands.
" " pocket .	"	50 0 "	75 0	75 0	
Slopes and Batter, sets of 8 pieces .	"	4 0 "	5 0	5 0	
Squares, co-ordinate .	"	30 0 "	50 0	50 0	
" optical .	"	6 8 "	16 0	16 0	
" set, ebonite, in sets .	"	7 8 "	...	...
" " metal, single .	"	1 0 to	1 8	1 8	

* Size to be stated on the face of the indent.

† Many scales require a careful description. If there is the least doubt as to the correct denomination of a scale, the indent Officer should specify the number of divisions and sub-divisions in a given measurement, and the method of numbering for instance, divided into 60 parts, numbered successively from 1 to 60, each part to be subdivided into two.

NAMES OF INSTRUMENTS.	Approximate rates of issues.				REMARKS.
	Each.	From	R a.	R a.	
Squares, sets, wooden, in set	Each.	From	5 0 to	7 8	
" " " single	"	"	0 8 "	2 8	
Standards for Compasses, Prismatic, of sizes	"	"	9 6 "	20 0	
" " Heliotropes and Heliostats	"	"	9 8 "	20 0	
" " Plane tables, various	"	"	8 0 "	18 0	
" " Telescopes, wooden	"	"	25 0	...	
Staves, levelling, common pattern	"	"	12 0 to	13 0	
" " G. I. Survey pattern	"	"	16 0	25 0	
" " Gravatt's	"	"	16 0	18 0	
" " Roorkee, single	"	"	12 0	13 0	Single staff, 21 feet long.
" " " double	"	"	16 0	20 0	Two staves, aggregate length 20 feet.
" " telescopic . { Sopwith's }	"	"	13 0	21 0	
" " " { Strange's }	"	"	13 0	21 0	
" " offset or cross	"	"	5 0	...	
Universal, universal	"	"	66 0	...	
Altimeters	"	"	25 0 to	42 0	
Level squares, metal, of sizes	"	"	20 0	52 0	From R10 to R12 per foot.
" " wooden	"	"	1 8	7 0	
{ Tapes, measuring, 50 feet	"	"	3 6	5 0	
" " " 66 "	"	"	3 12	7 0	
" " " 100 "	"	"	5 4	9 0	
" " steel, of sizes	"	"	7 0	25 0	
Altimeters, of sorts	"	"	150 0	450 0	
Telescopes, astronomical	"	"	150 0	270 0	Inclusive of stands.
" " reconnoitring	"	"	30 0	110 0	
" " marine	"	"	40 0	165 0	
" " terrestrial, 3' 6" in length	"	"	150 0	220 0	
Theodolites, Everest's, with vertical arc, 4" & 4½"	"	"	140 0	300 0	From R35 to R75 per inch of diameter.
" " " " 5", 6", & 7"	"	"	210 0	530 0	From R12 to R75 per inch of diameter.
{ " " " " 10" & 12"	"	"	580 0	1,240 0	From R58 to R100 per inch of diameter.
" " " without vertical arc, 5"	"	"	250 0	...	
" " transit, with vertical circle, 5", 6", 7", & 8"	"	"	375 0 to	750 0	
" " " without " " 5", 6", & 7"	"	"	275 0	450 0	
Thermometers, boiling, with apparatus complete	"	"	45 0	60 0	
" " spare, for above	"	"	18 0	20 0	
" " chemical, of sizes	"	"	7 8	...	
" " common "	"	"	2 0 to	3 0	
" " for solar radiation	"	"	13 0	18 0	
" " for terrestrial radiation	"	"	11 0	14 0	
" " maximum, common, self-registering	"	"	9 0	14 0	
" " " black bulb	"	"	9 0	14 0	
" " " wet "	"	"	9 0	14 0	
Thermometer " and minimum on the same board, 6" and 9"	"	"	22 0	36 0	
" " minimum	"	"	10 0	15 0	
" " " black bulb	"	"	7 8	16 0	
" " " wet "	"	"	10 0	15 0	
" " standard ½ degree	"	"	15 0	22 0	
" " " ¼ "	"	"	15 0	32 0	
" " spare, for Syke's hydrometer	"	"	5 5	.....
Trammel heads for beam compasses	"	"	10 0 to	15 0	
Transit instruments, astronomical	"	"	200 0	500 0	
Vanes, wind, iron, small and large	"	"	3 0	30 0	
Watches, common, pinchbeck and travellers	"	"	25 0	250 0	

Books.	Approximate rates of issues.				REMARKS.
	Each.	From	R a.	R a.	
Manual of Surveying for India	Each.	From	12 0		
Nautical Almanacs	"	"	1 4		
Navigation, Norie's	"	"	10 0		
" " Raper's	"	"	10 0		
Tables, auxiliary, for facilitating computations of a trigonometrical survey, Hennessey's	"	"	3 0		
" " Glaisher's	"	"	0 10		
" " for Hydrometer, by Casella	"	"	3 0		
" " for aneroid Barometers, Mackery's	"	"	1 12		
" " logarithmic, Chambers'	"	"	2 0 to	3 0	
" " " Hutton's	"	"	8 0		
" " " Shortrede's, with sines, &c.	"	"	16 8		
" " " numbers	"	"	5 0		
" " lunary and horary, Thomson's	"	"	5 0		
" " traverse, Boileau's	"	"	3 0		
" " " Gurden's	"	"	15 0		
" " " Shortrede's	"	"	10 0		
Hints to Travellers, Galton's	"	"	1 10		

* Size to be stated on the face of the indent.

The 9th March 1885.

No. 502.—The following promotions are made, with effect from 1st March 1885, *vice* Mr. D. Atkinson, Surveyor, seconded on transfer to the Office of the Director General of Statistics:—

Mr. J. A. May, Surveyor, 2nd Grade, to be Surveyor, 1st Grade.

Mr. E. S. P. Atkinson, Surveyor, 3rd Grade, on the seconded list, to be Surveyor, 2nd Grade, on the same list.

Mr. A. J. Gibson, Surveyor, 3rd Grade, to be Surveyor, 2nd Grade.

Mr. N. C. Gwynne, Surveyor, 4th Grade, to be Surveyor, 3rd Grade.

Mr. J. Newland, Officiating Surveyor, 4th Grade, is confirmed in that grade.

Mr. C. Tapsell, Assistant Surveyor, 1st Grade, to officiate as Surveyor, 4th Grade.

Mr. G. A. Knight, Assistant Surveyor, 2nd Grade, to be Assistant Surveyor, 1st Grade.

Mr. O. D. Smart, Assistant Surveyor, 3rd Grade, to be Assistant Surveyor, 2nd Grade.

G. C. DEPRÉE, *Colonel,*
Surveyor General of India.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The following portions of Washington Irving's Sketch-book to be read for the Entrance Examination of 1886:—

The Author's account of himself.

The Voyage.

Roscoe.

Rip Van Winkle.

Rural life in England.

The Country Church.

The Widow and her Son.

A Sunday in London.

The Boar's Head Tavern, Eastcheap.

Westminster Abbey.

Christmas.

The Stage Coach.

Christmas Eve.

Christmas Day.

The Christmas Dinner.

Stratford-on-Avon.

The Angler.

The Legend of Sleepy Hollow.

W. GRIFFITHS,
Offg. Registrar.

SENATE HOUSE,
The 14th March 1885.

ACCOUNTANT GENERAL, Public Works Department.

NOTIFICATION.—ESTABLISHMENT.

Fort William, the 11th March 1885.

No. 3.—Mr. J. Douglas, Examiner of Accounts, has been granted by Her Majesty's Secretary of

State for India leave on medical certificate for six months in extension of the twelve months' leave granted to him in Public Works Department Notification No. 70, dated 13th March 1884.

A. FILGATE, *Lieut.-Col., R.E.,*
Accountant General.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 9th March 1885.

No. 140.—Mr. A. S. Betts, Superintendent, has been granted by the Director, Persian Gulf Telegraph, furlough for one year, under Section 50 of the Civil Leave Code, with effect from 25th February 1885, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

F. G. OLDHAM,
Examiner of Telegraph Accounts.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 3rd March 1885.

No. 548.—Under orders conveyed in Foreign Department No. 2355 G, dated the 6th December 1884, Surgeon H. C. Hudson, of the Indian Medical Service, was employed with the camp of the Governor General's Agent in Central India from the 31st December 1884 to the 4th February 1885.

No. 575.—In compliance with Foreign Department Notification No. 102 G., dated the 20th January last, Major H. Wylie, C.S.I., assumed charge of the Office of Political Agent, Bhopawar, from Major J. Burne, on the afternoon of the 24th February 1885.

D. ROBERTSON, *Captain,*
1st Asst. Agent to the Govr. Genl.
for Central India,
in charge of Residency.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA, P. W. D.

NOTIFICATION.

Indore, the 9th March 1885.

No. 2.—Baboo Gyan Chunder Roy, Assistant Engineer, 1st Grade, has been reduced to Assistant Engineer, 2nd Grade, with effect from 1st instant.

By Order,
C. S. THOMASON, *Col., R.E.,*
Secy. to Agent to the Govr. Genl.
for Central India, P. W. D.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Mount Abu, the 9th March 1885.

No. 262.—With reference to Foreign Department Notification No. 373 G, dated the 25th of February 1885, Colonel W. Tweedie, C.S.I., took over charge of the Office of Commissioner, Ajmere-Merwara, from Mr. R. M. Dane, C.S., on the forenoon of the 4th March 1885.

By Order,

W. H. C. WYLLIE,
1st Asst. to the Chief Commr.

CHIEF COMMISSIONER OF AJMERE-MERWARA IN THE P. W. D.

NOTIFICATION.

Camp Oodeypore, the 3rd March 1885.

No. 639 S—Under Section 6 of Act XV of 1873, the Chief Commissioner is pleased to notify that the undermentioned gentlemen having been duly elected, are appointed members of the Ajmere Municipal Committee:—

For the Suburbs.

1. T. Harris, Esq., B.A., *vice* Revd. Robb, transferred.

For the Railway Settlement.

1. J. Hagan, Esq., *vice* C. Thomson, Esq.
2. J. Bell, Esq., *vice* H. G. Arnott, Esq.

By Order,

W. G. CUMMING, *Major, R.E.,*
Offg. Secy. to the Chief Commr., Ajmere-Merwara,
in the P. W. D.

MILITARY WORKS DEPARTMENT.

NOTIFICATIONS

Simla, the 24th February 1885.

No. 9.—Lieutenant-Colonel J. H. Crowdy, R.E., Executive Engineer, is transferred from the Sirhind-Lahore Command, Military Works, to the Meerut Command, Military Works, for the charge of the Bareilly Division.

No. 10.—Major T. O. Wingate, S.C., Executive Engineer, on return from furlough is posted to the Sirhind-Lahore Command, Military Works, for the charge of the Umballa Division.

The 27th February 1885.

No. 12.—Captain J. Modget, Barrack Master, is transferred from the Presidency-Oudh Command, Military Works, to the Sirhind-Lahore Command, Military Works.

The 6th March 1885.

No. 13.—Captain J. G. Day, R.E., Assistant Engineer, on return from furlough is posted to the Sirhind-Lahore Command, Military Works.

J. J. McLEOD INNES, *Colonel, R.E.,*
Insp. Genl. of Military Works.

Presidency and Oudh Command.

Lucknow, the 9th March 1885.

No. 1.—Captain A. L. Mein, R.E., Executive Engineer, 4th Grade, temporary rank, took over charge of the Saugor Division, Military Works, on the afternoon of the 18th February 1885, from Captain C. C. Ellis, R.E., Executive Engineer proceeding on leave.

W. L. GREENSTREET, *Major, R.E.,*

Supdg. Engr., Presdy. & Oudh Command,
Military Works.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS — ESTABLISHMENT.

Calcutta, the 6th March 1885.

No. 29.—W. R. W. Egerton, Assistant Engineer, 1st Grade, State Railways, is granted furlough on medical certificate for twelve months, with the subsidiary leave admissible under Civil Leave Code, Section 75, Rule 4, with effect from the 5th January 1885.

No. 30.—Mr F. E. Robertson, Executive Engineer, 1st Grade, sub. *pro tem.*, State Railways, is granted furlough for twelve months, with effect from the 1st April 1885, or such subsequent date from which he may be permitted to avail himself of the same.

The 13th March 1885.

No. 31.—Mr. A. S. Gerrard, Executive Engineer, 3rd Grade, State Railways, is granted furlough on medical certificate for 12 months, with the necessary subsidiary leave, with effect from the 26th February 1885, or such subsequent date as he may avail himself of the same.

No. 32.—With reference to Public Works Department Notification No. 53, dated the 20th February 1885, Director General of Railways' Notification No. 8, dated the 16th January 1885, posting Mr. J. Barron, Executive Engineer, 2nd Grade, sub. *pro tem.*, to the Nagpur-Bengal Railway, is cancelled.

No. 33.—With reference to Public Works Department Notification No. 66, dated the 6th March 1885, Mr. W. S. Haig, Assistant Engineer, 1st Grade, State Railways, is granted 3 months' examination leave under Public Works Department Code, Chapter II-i-27, with effect from the date on which he reports his return from furlough.

No. 34.—Mr. J. Ramsay, Executive Engineer, 1st Grade, State Railways, is transferred from the Nagpur-Bengal State Railway to the Sind-Pishin State Railway.

No. 35.—Mr. P. W. Dangerfield, Executive Engineer, 2nd Grade, is granted by Her Majesty's Secretary of State for India leave on sick certificate for six months in further extension of the furlough previously granted him.

No. 36.—With reference to Public Works Department Notification No. 68, dated the 7th March 1885, Mr. T. R. Wynne, Executive Engineer, 4th Grade, is posted to the Sind-Sagar State Railway.

ACCOUNTANT GENERAL'S OFFICE.
Public Works Department.

NOTIFICATION.

Statement of the Monthly Accounts of the general Branches of the Public Works Department received in the Office of the Accountant General, Public Works Department,
up to the 5th March 1885.

PUBLIC WORKS (BUILDINGS AND ROADS AND MILITARY WORKS BRANCH) AND TELEGRAPH.				LABORATION.				STATE RAILWAYS (CAPITAL).				STATE RAILWAYS (REVENUE).			
Order of receipt.	Accounting Office.	Last month for which received.	Date of receipt.	(Order of receipt.)	Accounting Office.	Last month for which received.	Date of receipt.	(Order of receipt.)	Accounting Office.	Last month for which received.	Date of receipt.	(Order of receipt.)	Accounting Office.	Last month for which received.	Date of receipt.
1	Port Blair.	Dec. 1884	Feb. 14, 1885	1	Rajputana.	Dec. 1884	Feb. 16, 1885	1	Bhopal	Dec. 1884	Feb. 3, 1885	1	Bhopal	Dec. 1884	Feb. 3, 1885
2	Rajputana	Do.	Do.	2	Punjab	Do.	Do.	2	Amritsar-Patankot.	Do.	Do.	2	Punjab Northern	Do.	Do.
3	Punjab	Do.	Do.	3	Bombay	Do.	Do.	3	Punjab Provincial Surveys	Do.	Do.	3	Jorhat	Do.	Do.
4	Bombay	Do.	Do.	4	North-Western Provinces	Do.	Do.	4	Bengal Administrative	Do.	Do.	5	Southern Mahratta	Do.	Do.
5	Central Provinces	Do.	Do.	5	and Oudh.	Do.	Do.	5	Chargas.	Do.	Do.	6	Eastern Bengal.	Do.	Do.
6	Central India	Do.	Do.	6	Bengal	Do.	Do.	6	State Ry. Stores Branch	Do.	Do.	7	British Burma	Do.	Do.
7	Military Works Branch	Do.	Do.	7	British Burma	Do.	Do.	7	Assam Subsidized Ry.	Do.	Do.	8	British Burma	Do.	Do.
8	Assam	Do.	Do.	8	Madras	Do.	Do.	8	Jhansi-Malikpur	Do.	Do.	9	Kanai-Dhuria	Do.	Do.
9	British Burma	Do.	Do.	9	Hyderabad Imperial Dis-	Do.	Do.	9	Assam Railway Surveys	Do.	Do.	10	Northern Bengal	Do.	Do.
10	Hyderabad Assigned Dis-	Do.	Do.	10	tricts	Do.	Do.	10	Bombay Ry. Surveys.	Do.	Do.	11	Wardan Coal	Do.	Do.
11	Bengal	Do.	Do.	11	North-Western Provinces	Do.	Do.	11	N.W. P. & Oudh Light	Do.	Do.	12	Nagpur-Chattisgarh.	Do.	Do.
12	North-Western Provinces	Do.	Do.	12	and Oudh.	Do.	Do.	12	Patna-Gy.	Do.	Do.	13	Cawnpore-Achuegra	Do.	Do.
13	Coorg	Do.	Do.	13	Madras	Do.	Do.	13	Punjab Northern	Do.	Do.	14	Indus Valley	Do.	Do.
14	Madras	Do.	Do.	14	Bengal	Do.	Do.	14	Sind-Sangor Doab	Do.	Do.	15	Rajputana-Malwa	Do.	Do.
				15	Hyderabad & North-Western	Do.	Do.	15	Indus & North-Western	Do.	Do.	16	Rewari-Ferozepore	Do.	Do.
				16	Indus-Uthuria	Do.	Do.	16	Kanai-Dhuria	Do.	Do.	17	East Indian	Do.	Do.
				17	Nalhati	Do.	Do.	17	Northern Bengal	Do.	Do.	18	Ghazipur-Biddanagar	Do.	Do.
				18	Kheraghat & Company	Do.	Do.	18	ganj Railway.	Do.	Do.				
				19	Chittagong-Badokandi	Do.	Do.	19	Jorhat State Ry.	Do.	Do.				
				20	Wardha Coal	Do.	Do.	20	Rasmin-Henzada Railway	Do.	Do.				
				21	Survey.	Do.	Do.	21	Bengal Central	Do.	Do.				
				22	Cuddapah-Nellore	Do.	Do.	22	Nagpur-Chattisgarh.	Do.	Do.				
				23	Ranaghat Bhagwanpola	Do.	Do.	23	Rewari-Ferozepore	Do.	Do.				
				24	Shirala	Do.	Do.	24	Southern Mahratta	Do.	Do.				
				25	Tirhoot	Do.	Do.	25	Sind-Pishin	Do.	Do.				
				26	Bengal-Nagpur	Do.	Do.	26	Nagpur-Bengal	Do.	Do.				
				27	Bellary-Kietna	Do.	Do.	27	Indus Valley	Do.	Do.				
				28	Madras Ry. Surveys.	Do.	Do.	28	Eastern Bengal.	Do.	Do.				
				29	British Burma	Do.	Do.	29	N.W. P. & Oudh sub-	Do.	Do.				
				30	divided Railways.	Do.	Do.	30	Holkar	Do.	Do.				
				31	Rajputana-Malwa	Do.	Do.	31	Bengal Prov. Surveys	Do.	Do.				
				32	Sind-Pishin N. Section	Do.	Do.	32	Cawnpore-Achuegra	Do.	Do.				
				33	N.W. P. & Oudh Prov.	Do.	Do.	33	Railways.	Do.	Do.				
				34	Central Provinces	Do.	Do.	34		Do.	Do.				
				35		Do.	Do.	35		Do.	Do.				
				36		Do.	Do.	36		Do.	Do.				
				37		Do.	Do.	37		Do.	Do.				
				38		Do.	Do.	38		Do.	Do.				
				39		Do.	Do.	39		Do.	Do.				
				40		Do.	Do.	40		Do.	Do.				
				41		Do.	Do.	41		Do.	Do.				
				42		Do.	Do.	42		Do.	Do.				
				43		Do.	Do.	43		Do.	Do.				
				44		Do.	Do.	44		Do.	Do.				
				45		Do.	Do.	45		Do.	Do.				
				46		Do.	Do.	46		Do.	Do.				
				47		Do.	Do.	47		Do.	Do.				
				48		Do.	Do.	48		Do.	Do.				
				49		Do.	Do.	49		Do.	Do.				
				50		Do.	Do.	50		Do.	Do.				
				51		Do.	Do.	51		Do.	Do.				
				52		Do.	Do.	52		Do.	Do.				
				53		Do.	Do.	53		Do.	Do.				
				54		Do.	Do.	54		Do.	Do.				
				55		Do.	Do.	55		Do.	Do.				
				56		Do.	Do.	56		Do.	Do.				
				57		Do.	Do.	57		Do.	Do.				
				58		Do.	Do.	58		Do.	Do.				
				59		Do.	Do.	59		Do.	Do.				
				60		Do.	Do.	60		Do.	Do.				
				61		Do.	Do.	61		Do.	Do.				
				62		Do.	Do.	62		Do.	Do.				
				63		Do.	Do.	63		Do.	Do.				
				64		Do.	Do.	64		Do.	Do.				
				65		Do.	Do.	65		Do.	Do.				
				66		Do.	Do.	66		Do.	Do.				
				67		Do.	Do.	67		Do.	Do.				
				68		Do.	Do.	68		Do.	Do.				
				69		Do.	Do.	69		Do.	Do.				
				70		Do.	Do.	70		Do.	Do.				
				71		Do.	Do.	71		Do.	Do.				
				72		Do.	Do.	72		Do.	Do.				
				73		Do.	Do.	73		Do.	Do.				
				74		Do.	Do.	74		Do.	Do.				
				75		Do.	Do.	75		Do.	Do.				
				76		Do.	Do.	76		Do.	Do.				
				77		Do.	Do.	77		Do.	Do.				
				78		Do.	Do.	78		Do.	Do.				
				79		Do.	Do.	79		Do.	Do.				
				80		Do.	Do.	80		Do.	Do.				
				81		Do.	Do.	81		Do.	Do.				
				82		Do.	Do.	82		Do.	Do.				
				83		Do.	Do.	83		Do.	Do.				
				84		Do.	Do.	84		Do.	Do.				
				85		Do.	Do.	85		Do.	Do.				
				86		Do.	Do.	86		Do.	Do.				
				87		Do.	Do.	87		Do.	Do.				
				88		Do.	Do.	88		Do.	Do.				
				89		Do.	Do.	89		Do.	Do.				
				90		Do.	Do.	90		Do.	Do.				
				91		Do.	Do.	91		Do.	Do.				
				92		Do.	Do.	92		Do.	Do.				
				93		Do.	Do.	93		Do.	Do.				
				94		Do.	Do.	94		Do.	Do.				
				95		Do.	Do.	95		Do.	Do.				
				96		Do.	Do.	96		Do.	Do.				
				97		Do.	Do.	97		Do.	Do.				
				98		Do.	Do.	98		Do.	Do.				
				99		Do.	Do.	99		Do.	Do.				
				100		Do.	Do.	100		Do.	Do.				

Port William, the 9th March 1885.

A. FILGATE, Lieut.-Colonel, R.E.,
Accountant General, P. W. Dept.

Statement of the Affairs of the Bank of Bengal for the week ending 10th March 1885.

[illegible]

BANK OF BENGAL,
Calcutta, 12th March 1885.

D. FRASER,
Offg. Chief Acctt.

By order of the Directors,
R. HARDIE,
Secy. & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 54.3.

WANTED

A Head Clerk for the Office of Examiner of Medical and Fund Accounts, Calcutta. Salary Rs300 a month, rising by annual increments of Rs20 to Rs400.

No person need apply who is not already in a Government Office on a salary of Rs200 or upwards, unless he has passed the examination for clerks of the upper division, laid down in India Home Department Resolution No. 26—953 of 19th July 1883.

G. S. SUTHERLAND, Surg.-Major,
Examiner of Medical and Fund Accounts.

POST OFFICE.

NOTIFICATIONS

Calcutta, the 20th February 1885.

CORRESPONDENCE FOR THE INDIAN FIELD
 FORCE. EGYPT.

An Indian Post Office will accompany the Indian Field Force proceeding on active service to Egypt.

2. Correspondence intended for the Indian Field Force, Egypt, should be addressed as follows:—

"A. B.

(Regiment, Ship, or Office,)

Indian Field Force,

EGYPT."

No Post-town should be added to the address, and special care should be taken to insert the Regiment, Battery, Ship or Office with which the addressee is serving.

3. Prepayment of correspondence intended for the Indian Field Force is compulsory.

4. The rate of postage for letters sent from India to Native Officers, Non-Commissioned Officers, and men of the Native Army, and to persons included under " Mustered Establishments " is nine pies for each letter not exceeding one-half ounce or $1\frac{1}{2}$ of a tola in weight. Not only must such letters be prepaid, but the addresses must show the Regiment to which the persons addressed belong. In the case of Mustered Establishments, which include the marginally* noted persons, the address must show their designations, and the Regiment to which they are attached,

* Hospital and Bazar establishments.
Munshis.
Lancers.
Cooks.
Sweepers.
Bhistas.

as under :—

**"KARIM BAKSH,
Bhisti,
28th Bo. N. I.,
Indian Field Force,
EGYPT"**

5. Letters addressed to camp followers cannot be sent at the nine-pie rate, and such letters will, therefore, be charged at the ordinary rate to Egypt, viz., 3 annas.

6. No British troops are being sent from India to Egypt, but letters addressed to British soldiers and Seamen, or to any of the privileged class mentioned in clause 190 of the *Indian Postal Guide*, who may be serving in Egypt, will be sent of course at the special rates, subject to the conditions laid down in that clause and the following clauses.

7. Articles intended for persons other than the above will be charged at the ordinary postage rates mentioned opposite to "Egypt" in the Foreign Post Schedule of the *Postal Guide*.

8. Official correspondence for the Indian Field Force will be governed by the same rules as ordinary private correspondence for Egypt. It should be prepaid by service postage labels under the superscription and signature prescribed in clause 353 of the *Postal Guide*.

9. Money orders will be exchanged with the Indian Field Force under the rules governing the exchange of Asiatic money orders (clauses 261 to 265 of the *Postal Guide*).

10. Parcels may be forwarded to the Indian Field Force under the rules governing the despatch of foreign parcels from India, and they should be addressed in the same way as correspondence.

11. Insured and value-payable articles cannot be received for despatch to the Indian Field Force, Egypt. India Postal Notes will be sold, but not paid, by the Field Post Office.

The 20th February 1885.

CORRESPONDENCE FOR THE INDIAN FIELD FORCE, EGYPT.

An Indian Post Office will accompany the Indian Field Force proceeding on active service to Egypt. This office will be constituted a Head Office, and will be designated the "Indian Field Post Office—Egypt."

2. Correspondence intended for the Indian Field Force, Egypt, should be addressed as follows:—

"A. B.
Regiment, Ship, or Office,
Indian Field Force,
EGYPT."

No Post-town should be added to the address, and special care should be taken to insert the Regiment, Battery, Ship, or Office with which the addressee is serving.

3. Prepayment of correspondence intended for the Indian Field Force is compulsory.

4. The rate of postage for letters sent from India to Native Officers, Non-Commissioned Officers and men of the Native Army, and also for Camp-followers, is nine pie for each letter not exceeding one-half ounce, or $1\frac{1}{2}$ tola in weight. The Camp-followers are either Regimental or belong to the Departments or special Corps named in the margin,* and letters addressed to them must show the Regiment, Department, or Corps to which they are attached. The following specimen addresses are given:—

* Transport Department.
Medical do.
Pay do.
Commissariat do.
Ordnance do.

First Camel Corps.
Second Camel do.
Camel Driver do.
Mule do. do.
Bhisti do.
Riding Camel do.
Ambulance do.
Riding Pony Establishment.
Ambulance for sick followers.
Labourer Corps.

to Native Officers, Non-Commissioned Officers and men of the Native Army, and also for Camp-followers, is nine pie for each letter not exceeding one-half ounce, or $1\frac{1}{2}$ tola in weight. The Camp-followers are either Regimental or belong to the Departments or special Corps named in the margin,* and letters addressed to them must show the Regiment, Department, or Corps to which they are attached.

The following specimen addresses are given:—

Regimental followers.	Departmental followers.	Special Corps followers.
KARIM BAKSH, Bhisti, 26th Bn. N.I., Indian Field Force, EGYPT.	NUR MUHAMMAD, Commissariat Dept., Indian Field Force, EGYPT.	WALI MUHAMMAD, Camel-driver Corps, Indian Field Force, EGYPT.

5. No British troops are being sent from India to Egypt, but letters addressed to British Soldiers and Seamen, or to any of the privileged class mentioned in clause 190 of the *Indian Postal Guide*, who may be serving in Egypt, will be sent of course at the special rates, subject to the conditions laid down in that clause and the following clauses.

6. Articles intended for persons other than the above will be charged at the ordinary postage rates mentioned opposite to "Egypt" in the Foreign Post Schedule of the *Postal Guide*.

7. Official correspondence for the Indian Field Force will be governed by the same rules as ordinary private correspondence for Egypt. It should be prepaid by service postage labels under the superscription and signature prescribed in clause 353 of the *Postal Guide*.

8. Money orders will be exchanged with the Indian Field Force under the rules governing the exchange of Asiatic money orders (clauses 261 to 265 of the *Postal Guide*). The Bombay Post Office will be the office of exchange for money orders exchanged with the Indian Field Force.

9. Parcels may be forwarded to the Indian Field Force under the rules governing the despatch of foreign parcels from India. The Bombay Post Office will be the office of exchange for such parcels, which should be addressed in the same way as correspondence.

10. Insured and value-payable articles cannot be received for despatch to the Indian Field Force, Egypt. India Postal Notes will be sold, but not paid, by the Field Post Office.

The 9th March 1885.

No. 14317.—Mr. J. W. Pilkington, Deputy Post Master General, Assam, resumed charge of his duties on return from furlough on the 12th February 1885, before noon.

A. U. FANSHAWE,

Offg. Director General of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 10th March 1885.

Anderson, E.	Downing, W. J.	Macmahon, Lieut. E.
Aronovitz, B.	Edwards, H. W.	Nabuch, Jnos.
Armstrong, W. Calms.	Franquet, Charles.	Newell, Thomas.
Barton & Co.	Hollis, L. W.	O'Kane, Miss.
Bridgman, W. O.	Kirkham, R. D.	Pinto, Mr. (Horse contractor).
Byrne, John.	Lattor, Mrs. E. E.	Schlack, Louise.
Chater, A. W.	Mackenzie & Co. (Timber merchant).	Sharpe, J. W.
Coppon, J.		
Crowder, J.		

Letters marked "Care of Post Office."

"Aedipus."	Hillary, W.	Poggi, Giuseppe.
Alexander, D. D.	Hodgeson, Richard.	Payllas, Michel G.
Beech, R.	Hulme, John.	Radwell, Chas. H.
Beresford, Fred.	Hull, W.	Rognauel, E.
Bowen, Thomas H.	Isaac, Mr.	"Rex."
Bror, Sarah.	Joachim, T.	Richardson, George.
Burke, Mr Henry.	Keller, Oskar.	Richardson, H.
Burke, Miss A. L.	Kelly, W. A.	Richmond, J. H.
Caalpoora, Mr.	Lancez, Mrs W.	Rollo, Miss Ida.
Carlisle, J. P.	Latham, Thomas.	Schubel, Monar, C.
Cass, Mrs. E. F.	Lowy, J. S.	Scheuman, C. M.
Cherrey, Marie.	Lubbach, J. B.	Scott, Mrs. R. H. S.
Cohen, Elias A.	Luzzatti, Angelo.	Schwartz, C. E. R.
Duffy, E.	Matsen, K.	Shaw, Nathaniel L.
Dyce, H. M.	McKay, Wm.	Smith, T. H.
D. W.	Meyer, A.	Spear, George.
Earl of Norbury.	Mills, Fredric.	Thruswell, A.
Edwards, Rev. Bomboy.	Miraglia, Peppino.	Trafford, H. R.
Gray, Mrs. Marrio.	"Naim."	Waller, R. E.
Gunn, Otto.	O'Connell, Condr.	Wood & Co., B.
Grundy, Robert.	Pate, Fred.	Young, W. H.
Hathway, S. L.	Peters, L. C.	Zillhardt, Mrs.
Heberlet, A. F.	Potley, W. A.	

Registered Letters.

Baum, Max.	Goodridge, R. E.	Palmer, E.
Fox, Love.	Green, W.	Popham, Mrs. Jane.
Garin, Mrs. A. M.	Hansen, Mrs. E. M.	Shanbert, W. H.

E. HUTTON,

Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 9th March 1885.

Brind, M. J.	Mookerjee, S. E.	Shepherd, Major F. E.
Bucan, W.	Ockley, Mr.	Todd, C. F.
Editor, Mahakal.	Poon, George.	Twedd, E.
John, Mrs. C.	Sittlobat, James.	Wilson, Captain.
Landale, James.		

A. P. GHOSAL,

Postmaster, Barrackpore.

SEA AND FOREIGN MAILS.
The 14th March 1885.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer.
Madras and Ceylon	1885 21st March	P. & O. Str. <i>Kaisar-i-Hind.</i>
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australian Colonies	17th ..	From Bombay.
Foreign Mail to Bombay	17th ..	From Bombay.*
Do Back Post and Pattern Packets	18th ..	From Bombay.
Bangkok and Moupin	18th ..	Str. <i>Ethiopia</i> .†
Chittagong, Akwah, Kyauk Phyo, Mandalay, and Rangoon	18th ..	Str <i>Cocoonada</i> .
Straits and Hong-Kong	17th ..	Str <i>Japan</i> and <i>Wangung</i>

* Also for Cape Colonies through United Kingdom.

† Mail for Port Blair can be forwarded by this opportunity.

N.B.—The letter-box will close at 7 p.m. precisely, after which hour, foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 p.m.

E. HUTTON,
Presidency Post Master.

**METEOROLOGICAL PUBLICATIONS
FOR SALE.**

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., or at Messrs. Brown & Co., at the prices specified below:—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts	8 0 0
Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts	8 0 0
Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts	8 0 0
Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts	8 0 0
Indian Meteorological Memoirs, Vol. I, Part I, 4to, 115 pages, 9 plates	2 8 0
Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates	1 8 0
Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates	1 8 0
Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates	1 8 0
Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates	1 8 0
Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages	1 8 0
Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates	1 8 0
Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates	1 8 0
Indian Meteorological Memoirs, Vol. II, Part III, 4to, 68 pages, 3 plates	1 8 0
Report on the Vizagapatam and Backergunge Cyclones, October 1876, 4to, 87 pages, 4 plates	2 0 0
Report on the Madras Cyclone of May 1877, 4to, 117 pages text, 97 pages tables, 5 plates	2 8 0
Rainfall Chart of India showing the average annual distribution of rainfall (in colors)	0 8 0
Rainfall Map of India (in two sheets, scale 64 miles to the inch), showing the annual distribution of rainfall (in colors)	3 0 0

Register of Original Observations of six stations in India for 1879, corrected and reduced	2 8 0
Register of Original Observations of six stations in India for 1880, corrected and reduced	2 8 0
Register of Original Observations of six stations in India for 1881, corrected and reduced	2 8 0
Register of Original Observations of six stations in India for 1882, corrected and reduced	2 8 0
Register of Original Observations of six stations in India for 1883, corrected and reduced	2 8 0
The Indian Meteorologist's Vade Mecum, Part I [Instructions to Observers]	3 0 0
The Indian Meteorologist's Vade Mecum, Part II [The Meteorology of India]	5 0 0
Tables for the Reduction of Meteorological Observations in India	2 0 0

HENRY F. BLANFORD,

*Meteorological Reporter
to the Government of India.*

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The Indian Law Reports, published under the authority of the Governor General in Council, appear in monthly parts, published as soon as possible after the first of each month, at Calcutta, Madras, Bombay, and Allahabad, and comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat; the copies for subscribers registered by Messrs. Thacker, Spink & Co. are distributed by that firm; and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad respectively.

In supersession of previous advertisements, on and from the 1st January, 1885, the terms of subscription and sale will be as follows:—

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For the Complete Series, including postage	R22 8	
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„ each of the Madras, Bombay and Allahabad Series	„ 6 0	„ 7 0
„ a part of the Calcutta Series purchased separately (inclusive of postage in India)		„ 2 0
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 " Superintendent of Government Printing, Bengal.

Orders and subscriptions for 1885 should be at once remitted.

NOTICE.

Indian Law Reports.

Advertisements will be received for publication on the wrappers of the Indian Law Reports, Calcutta Series, by the Calcutta Central Press Company, "Limited," 5—1, Council House Street, at the following rates, payable in advance:—

	One page.	Half page.	Quarter page.
For one issue	R 15	R 10	R 6
" three issues	" 40	" 25	" 14
" six "	" 70	" 40	" 25
" twelve "	" 110	" 70	" 45

At these rates the advertisers will have the option of changing their advertisements in each issue.

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A few sets of the Bengal Law Reports (Volumes 1 to 15) are available at Messrs. Thacker, Spink & Co., Calcutta, at R375 a set.

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Apply to the Librarian, 17, Elysium Row.

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To all Officers employed in Government Departments who are in receipt of salaries under R500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer R3; packing and postage, 8 annas.

Apply to the Superintendent, Commissioner's Office, Ajmer.

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Superintendent of Govt. Printing, Bengal,
 WRITERS' BUILDINGS, CALCUTTA.

NOTICE.—Books required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge will be made for registration and commission.

Books required for the public service should be obtained through the Heads of Departments.

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Seven Grammars of the Dialects and Sub-Dialects of the Behari Language. By G. A. Grierson, C.S.

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Abstract of the Rules of the Road at Sea in Tamil. R1 (1a. 6p.)

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Vol. IV. Bardwan, Bankura and Birbhum.

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Vol. VI. Chittagong Hill Tracts, Chittagong, Noakhali, Tipperah and Hill Tipperah.

Vol. VII. Maldah, Rangpur and Dinagepur.

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Vol. IX. Murshidabad and Pabna.

Vol. X. Darjiling, Jalpaiguri and Kuch Behar State.

Vol. XI. Patna and Saran.

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Vol. XIII. Tirhut and Champaran.

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Vol. XVI. Hazaribagh and Lohardaga.

Vol. XVII. Singhbhum, Tributary States, and Manbhum.

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Vol. XVI. Pubna.

Vol. XXI. Backergunge.

Vol. XXIV. Noakhali.

Vol. XXV. Chittagong District and Chittagong Hill Tracts. R1-8 each (2a.) per copy.

MISCELLANEOUS.

List of the Trees, Shrubs, and large Climbers found in the Darjeeling District, Bengal. R1-8 (1a.)

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Manual of Materia Medica, in Urdu. By SHAIK AKBAR ALIY. 8a. (2a.)

Buddha Gaya, the Hermitage of Sakya Muni. R30 (R1-4.)

Further Notes on the Rungpore Records, Vol. II. By E. G. GLAZIER, C.S. R1 (2a.)

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Descriptive Ethnology of Bengal. By Colonel EDWARD TUTE DALTON.

Bound copies R45

Unbound copies „35



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 14, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost

The Government Promissory Notes, Nos. 124996 and 124997, of the 4 per cent. of 1842-43, for Rs. 1,000 each, originally standing in the name of Hiralal Tribhuvandas, and last endorsed to Jose Joao Maria Moniz, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

JOSE JOAO MARIA MONIZ,
Daman.

Lost

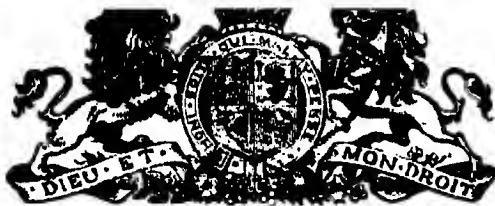
The undermentioned Government Promissory Notes of the 4 per cent. of 1879, standing in the

name of Sreemanto Moustophe, the proprietor, by whom they were never endorsed to any other person. Payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor :—

No. A020528,	for Rs. 500.
„ A020529,	„ 1,000.
„ A020530,	„ 1,000.
„ A020531,	„ 1,000.
„ A020532,	„ 1,000.
„ A020533,	„ 1,000.
„ A020534,	„ 1,000.
„ A020535,	„ 2,500.
„ A020536,	„ 5,000.
„ A020537,	„ 5,000.

TOTAL Rs. 19,000

SREEMANTO MOUSTOPHE.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 14, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th February, 1885, and was referred to a Select Committee:—

No. 4 of 1885.

THE LAND ACQUISITION (MINES) BILL, 1885.

CONTENTS.

SECTIONS.

1. Short title, local extent and commencement.
2. Statement in declaration under section 6 of Act X of 1870 that mines not needed.
3. Notice to be given by owner, &c., before working mines lying under land.
4. Inspection of mines by Local Government.
5. If Local Government offers to pay compensation, mines not to be worked.
6. Amount of compensation to be determined under Act X of 1870.
7. If Local Government does not offer to pay compensation, mines may be worked in a proper manner.
8. Power to officer of Local Government to enter and inspect the working of mines.
9. Penalty for refusal to allow inspection.
10. If mines improperly worked, Local Government may require means to be adopted for safety of land acquired.
11. Construction of Act when land acquired has

A Bill to provide for cases in which Mines or Minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870.

WHEREAS it is expedient to provide for cases in which mines or minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870; It is hereby enacted as follows:—

1. (1) This Act may be called the Land Acquisition (Mines) Act, 1885.
Short title, local extent and commencement.
(2) It extends to the whole of British India; and
(3) It shall come into force at once.

2. (1) When the Local Government makes a declaration under section 6 of the Land Acquisition Act, 1870, that land is needed for a public purpose or for a Company, it may, if it thinks fit, insert in the declaration a statement that any mines of coal, iron-stone, slate or other minerals lying under the land or any particular portion of the land, except only such parts of the mines or minerals as are necessary to be dug or carried away or used in the construction of the work for the purpose of which the land is being acquired, are not needed.
(2) If any such statement is inserted in the declaration, any mines of coal, iron-stone, slate or other minerals under the land or portion of the land specified in the declaration, except as aforesaid, shall not, when the Collector takes possession of the land under section 16 or section 17 of the said Act, vest in the Government.

3. If the owner, lessee or occupier of any mines or minerals lying under any land so acquired is desirous of working or getting the same, he shall give the Local Government notice in writing of his intention so to do thirty days before the commencement of working.
Notice to be given by owner, &c., before working mines lying under land.

4. On the receipt of a notice under the last foregoing section, the Local Government may cause the inspection of mines by Local Government.

The Land Acquisition (Mines) Bill, 1885.
(Sections 5-12.)

[8 Vic.,
20, s. 78.]

5. (1) If it appears to the Local Government that the working or getting of the mines or minerals, or any part thereof, is likely to cause damage to the surface of the land or any works thereon, the Local Government may at any time before the expiration of thirty days from the receipt of the notice under section 3 offer either—

(a) to pay compensation for the mines or minerals or part thereof to the owner, lessee or occupier thereof; or

(b) to pay compensation to the owner, lessee or occupier of the mines or minerals, or part thereof, in consideration of his working or getting them in such manner and subject to such restrictions as the Local Government may in its offer specify.

(2) If the offer mentioned in case (a) is made, then the owner, lessee or occupier shall not work or get the mines or minerals or part thereof;

(3) If the offer mentioned in case (b) is made, then the owner, lessee or occupier shall not work or get the mines or minerals, or part thereof, save in the manner and subject to the restrictions specified by the Local Government.

[8 Vic., c.
s. 78.]

6. If the Local Government and the owner, lessee or occupier of any such mines or minerals, do not agree as to the amount of compensation to be paid under the last foregoing section, the same shall be settled in accordance with the procedure prescribed by the Land Acquisition Act, 1870, for determining the amount of compensation.

[8 V c., c.
79.]

7. (1) If before the expiration of the said thirty days the Local Government does not offer to pay any compensation to the owner, lessee or occupier of the mines or minerals for any loss he may sustain as provided in section 5, the owner, lessee or occupier may work the mines, or any part thereof, in a manner proper and necessary for the beneficial working thereof, and according to the usual manner of working such mines in the local area where the same are situate.

(2) If any damage or obstruction is caused to the surface of the land or any works thereon by improper working of the mines, the owner, lessee or occupier of the mines or minerals shall at once at his own expense repair the damage or remove the obstruction, as the case may require.

(3) If the repair or removal is not at once effected, or, if the Local Government so thinks fit, without waiting for the same to be effected by the owner, lessee or occupier, the Local Government

may execute the same and recover from the owner, lessee or occupier the expense occasioned thereby.

8. For better ascertaining whether any such mines are being worked or have been worked so as to damage the land acquired or the works thereon, an officer appointed for this purpose by the Local Government may, after giving twenty-four hours' notice in writing, enter on any land in or near which the land acquired is situate, and wherein any such mines are being worked or are supposed to be worked, and enter into and return from any such mines or the works connected therewith; and for that purpose the officer so appointed may make use of any apparatus or machinery belonging to the owner, lessee or occupier of the mines, and use all necessary means for discovering the distance from the land acquired to the parts of the mines which are being worked or about to be worked.

9. If any owner, lessee or occupier of any such mines refuses to allow any officer appointed by the Local Government for that purpose to enter into and inspect any such mines or works in manner aforesaid, every person so offending shall for every such refusal forfeit to the Local Government a sum not exceeding two hundred rupees.

10. If it appears that any such mines have been worked contrary to the provisions of this Act, the Local Government may, if it thinks fit, give notice to the owner, lessee or occupier thereof to construct such works and to adopt such means as may be necessary or proper for making safe the land acquired, and preventing injury thereto; and, if after such notice any such owner, lessee or occupier does not forthwith proceed to construct the works necessary for making safe the land acquired, the Local Government may itself construct the works and recover the expense thereof from the owner, lessee or occupier.

11. When a statement under section 2 has been made regarding any land and the land has been acquired for a Company and has been transferred by the Local Government to the Company, then sections 3 to 10, both inclusive, shall be read as if for the words "the Local Government" wherever they occur in those sections the words "the Company which has acquired the land" were substituted.

12. In this Act "Company" means a Company registered under the Indian Companies Act, 1882, or formed in pursuance of an Act of Parliament or by Royal Charter or Letters Patent.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for cases in which mines or minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870.

2. Act XXII of 1863, which was replaced by the Land Acquisition Act, 1870, contained specific provisions (sections 51 and 52) for cases in which mines and minerals lay under land taken up under that Act. These provisions were not, however, re-enacted in the Act of 1870, which, as the Government is advised, contemplates the acquisition of the underlying minerals as well as the surface of the land.

3. Hitherto this state of the law has caused no inconvenience. Now, however, owing to its being proposed to extend railways across districts where there is a certain amount of coal to be found, notice has been drawn to the inconvenience of the existing law which practically compels the Government either to purchase all the mines and minerals under the land over which it is proposed to construct a line or to abandon the undertaking altogether.

4. Under these circumstances, the present Bill has been prepared. It does not, however, simply re-enact the provisions which Act XXII of 1863 formerly contained, inasmuch as they do not appear to be adapted to the circumstances of the case. It follows rather the rules contained in the English Railway Clauses Consolidation Act, 1815, (8 Vic., c. 20, ss. 77 *et seq.*) which it extends to the acquisition of land for all purposes and not merely for the construction of Railways.

5. It provides, first, (section 2) that when a declaration is made by the Local Government under section 6 of the Land Acquisition Act, the Local Government may, if it thinks fit, insert in the declaration a statement that any mines or minerals lying under the land to be acquired are not needed, and that if any such statement is inserted in the declaration, the mines or minerals lying under the land shall not, when the Collector takes possession of the land under section 16 or section 17 of the Act, vest in the Government.

6. It then (section 3) declares that if the owner, lessee or occupier of any mines or minerals lying under any land so acquired is desirous of working the same, he shall give the local Government notice in writing of his intention so to do thirty days before the commencement of working.

7. Next (section 4), the Bill empowers the local Government to cause the mines or minerals to be inspected by a person appointed by it for the purpose.

8. If it appears (section 5) to the local Government that the working of the mines or minerals is likely to cause damage to the surface of the land or any works thereon, the Local Government may at any time before the expiration of thirty days from the receipt of the notice, offer either—

- (a) to pay compensation for the mines or minerals to the owner, lessee or occupier ;
- (b) to pay compensation to the owner, lessee or occupier of the mines or minerals in consideration of his working or getting them in such manner and subject to such restrictions, as the Local Government may in its offer specify.

If the offer mentioned in case (a) is made, then the owner, lessee or occupier is prohibited from working the mines or minerals, whilst if the offer mentioned in case (b) is made, then he may not work or get the mines or minerals, save in the manner and subject to the restrictions specified by the local Government.

9. The Bill next provides (section 6) for the manner in which the amount of compensation to be paid under section 5 is to be determined.

10. Should, however, the local Government not offer to pay any compensation, section 7 permits the owner, lessee or occupier of the mines or minerals to work the mines in a manner proper and necessary for the beneficial working thereof, and according to the usual manner of working such mines in the local area where the same are situate. Should any damage or obstruction be caused by improper working of the mines, the section provides for the repairing of the damage or the removal of the obstruction by or at the cost of the owner, lessee or occupier.

11. Sections 8 and 9 provide for the inspection of mines for the purpose of ascertaining whether they are being worked or have been worked so as to damage the land which has been acquired and section 10 declares that if any mines have been improperly worked, the Local Government may require the owner, lessee or occupier thereof to construct such works and to adopt such means as may be necessary for making safe the land acquired and preventing injury thereto.

12. Lastly, section 11 makes the provisions of sections 3 to 10 applicable to cases where the land acquired has been transferred to a company, and section 12 defines what the term "Company" as used in the Bill means.

The 24th February, 1885.

T. C. HOPE.

R. J. CROSTHWAITE,
Offg. Secretary to the Government of India.



SUPPLEMENT TO
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N^o 11. } CALCUTTA, SATURDAY, MARCH 14, 1885.

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GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

APPROPRIATION REPORT
ON
THE ACCOUNTS OF 1883-84.

BY
J. WESTLAND, *Comptroller and Auditor General.*

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GOVERNMENT OF INDIA
APPROPRIATION REPORT ON THE ACCOUNTS OF 1883-84.

GENERAL REVIEW.

THE following abstract exhibits, in a condensed form, the results which are the subject of this report, and which are set forth in detail in the Statements on pages 78-88. The figures in the abstracts and in the body of the report are pounds (£1=₹10) with the last two figures cut off for shortness' sake; thus 1,387,5, reads one million three hundred and eighty-seven thousand five hundred pounds:—

RECEIPTS.		REVENUE AND EXPENDITURE		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
50,594,1	52,037,7	A Interest	4,264,0	4,276,3	
1,670,0	1,672,8	B Principal heads of Revenue .	8,634,3	8,482,6	
		C Post Office, Telegraph and Mint.	2,039,8	1,984,1	
1,402,3	1,427,7	D Civil Administration . . .	11,153,6	11,250,0	
1,269,5	1,512,6	E Miscellaneous	3,968,1	3,882,5	
		F Famine	1,500,0	1,500,0	
12,355,6	13,240,5	G Productive Public Works . .	11,836,4	12,033,9	
864,7	879,9	H Public Works not classed as Productive.	7,056,1	6,580,7	
		K Army Services	16,064,0	16,975,8	
865,8	956,2	L Exchange	3,548,0	3,838,7	
		M Provincial Surplus + or deficit —	—1,499,3	—464,7	
		Imperial Surplus	457,0	1,387,5	
<u>69,022,0</u>	<u>71,727,4</u>	TOTAL	<u>69,022,0</u>	<u>71,727,4</u>	

RECEIPTS.		OTHER TRANSACTIONS.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
457,0	1,387,5	Imperial surplus as above .	...	...	...
...	28,1	Extraordinary Receipt . . .	...	...	...
		N Productive Public Works Capital Expenditure.	3,820,1	4,020,1	
2,060,0	3,062,9	O Permanent Debt . . . . .	...	...
594,4	352,5	P Unfunded Debt . . . . .	...	...
		Q Deposits and Advances . . .	585,2	690,2	
54,8	172,0	R Loans by Government . . .	...	...
		S Guaranteed and Subsidized Companies, Capital Accounts.	1,236,7	843,6	
...	10,1	T Remittances	391,0	...	
16,300,0	17,599,8	U Secretary of State's Bills .	16,300,0	17,997,3	
16,877,1	18,251,4	V Cash balance, April 1st . .	...	...
		Ditto March 31st	14,010,3	17,313,1	
<u>36,343,3</u>	<u>40,864,3</u>	GRAND TOTAL	<u>36,343,3</u>	<u>40,864,3</u>	

2. The general remarks that I have to offer, before proceeding to details, are grouped under two heads, *vis.*, comparison between 1882-83 and 1883-84, and comparison between Budget Estimates and Accounts of 1883-84.

Comparison with the year 1882-83.

3. The comparison in respect of revenues is as follows:—

REVENUES.	1882-83.	1883-84.	Difference. + or —
Principal Heads of Revenue	50,953,6	52,037,7	+ 1,084,1
Post Office, Telegraph and Mint	1,709,0	1,672,8	—36,2
Civil Administration	1,437,2	1,427,7	—9,5
Miscellaneous	1,378,5	1,512,6	+ 134,1
Productive Public Works	12,224,1	13,240,5	+ 1,016,4
Public Works not classed as Productive	830,6	879,9	+ 49,3
Army Services—			
Ordinary Account	1,007,5	952,5	—55,0
War Account	584,7	3,7	—581,0
	<u>70,125,2</u>	<u>71,727,4</u>	<u>+ 1,602,2</u>

4. The improvement under the first head is mostly under Land Revenue (22,361,9 against 21,876,0). The year ends in the middle of the busiest collecting season, the ordinary revenue of March alone being over 4,000,0, and of April being over 1,500,0. A favourable season, together with special activity on the part of the Revenue officers, easily makes a difference of half a million in the distribution between March and April; and it is to be feared that the very high collections of March 1884, though they shew favourably in the results of 1883-84, will tell, to some extent, against those of 1884-85.

5. Opium produced 9,556,5 against 9,499,6, a slight improvement. Salt was a little worse, but Excise and Stamps showed their normal improvement; and Forest contributed 114,0.

6. Under Post Office, &c., Telegraphs produced somewhat smaller receipts than in the previous year, namely, in respect of official messages, but the main decrease was in seignorage on silver coinage, the imports of silver in 1883-84 being much less than 1882-83.

7. Under Civil Administration the falling off in receipts is greater than the 9,5 shewn in the above comparison, for considerable Police receipts and expenditure have during the year come within the account for the first time.

8. The improvement under Miscellaneous is almost entirely an arrear payment of interest on the debt due by the Port Trust of Bombay.

9. The revenue on Productive Public Works shows what may be called a normal advance, the extension of Railways naturally leading to development of traffic.

10. Army receipts are worse, mainly because of the special recovery of £500,000 which entered the account of 1882-83.

11. The comparison of the Expenditure side is as follows:—

	1882-83.	1883-84.	Difference. + or —
Interest	4,468,1	4,276,3	—191,8
Principal Heads of Revenue	8,477,0	8,482,6	+ 5,6
Post Office, Telegraph and Mint	1,908,6	1,984,1	+ 75,5
Civil Administration	10,948,0	11,250,0	+ 302,0
Miscellaneous	3,890,4	3,882,5	—7,9
Famine	1,500,0	1,500,0	...
Productive Public Works	11,741,7	12,033,9	+ 292,2
Public Works not classed as Productive	7,165,7	6,580,7	—585,0
Army Services—			
Ordinary Account	16,138,4	16,921,7	+ 783,3
War Account	1,301,8	54,1	—1,247,7
Exchange	3,081,4	3,838,7	+ 757,3
	<u>70,621,1</u>	<u>70,804,6</u>	<u>+ 182,5</u>

12. The first head of *Interest* decreases only because the addition made to each year's debt is less than the amount by which the Capital Account of Productive works increases.

13. In the *Revenue* heads, the very short opium crop produced a reduction of opium expenditure by 428,1, but this was swallowed up by an increase of 286,7 under Land Revenue, and of 82,1 under Forests. The latter comes back to us in increase of revenue; of the former, the greater part represent payments to Putwaris in the Punjab and in Oudh, the corresponding revenue in the former case also coming into the Accounts, and in the latter being remitted, as explained in the Financial Statement of March 1882.

14. Under the next head the increase of 75,5 is about equally divided between the regular increase of Post Office expenditure, and specially active capital expenditure in the Telegraph Department.

15. The largest share of the increase under *Civil Administration* is 99,4 under Marine (which includes cost of a new steamer), 118,1 under Police (partly accompanied by receipts), and the normal increase of Education charges.

16. The excess in expenditure on Revenue Account of *Productive Works* is a necessary concomitant of extended operations and increasing revenue.

17. The figure placed against *Public Works* not classed as Productive would more fully be stated thus:—

	1882-83.	1883-84.
Madras Harbour . . . . .	...	533,070
Provincial Railways—		
Bengal	184,946	—276,004
N.-W. P.	189,967	—196,664
Other Works	6,790,834	6,520,319
TOTAL	7,165,747	6,580,721

18. The first three lines shew the difference imported into this head, of the transfer and adjustments alluded to in paragraph 58 of the Financial Statement of March 1885; and these being excluded, it is seen that the remainder of the expenditure is on a slightly smaller scale than that of 1882-83.

19. The *Army* has really cost less than in 1882-83, but one million sterling has been paid to the War Office on account of arrears of non-effective charges. On War Account no comparison is necessary.

20. The *Exchange* charge is increased by the larger drawings of the year—£17,599,805 against £14,119,128.

Comparison of Accounts with Budget Estimates, 1883-84.

21. The following figures exhibit the differences in the net accounts:—

	Better.	Worse.
A Interest . . . . .	...	12,3
B Principal Heads of Revenue	1,595,3	...
C Post Office, Telegraph, and Mint	58,5	...
D Civil Administration . . . . .	...	71,0
E Miscellaneous	328,7	...
F Famine . . . . .	...	...
G Productive Public Works	687,4	...
H Public Works not classed as Productive	490,6	...
K Army Service . . . . .	...	821,4
L Exchange . . . . .	...	290,7
	3,160,5	1,195,4
Combined Surplus	1,965,1	...

22. The increase under *Interest* is partly an arrear payment, and partly arises from the success of the new Postal Savings Bank system.

23. Under *Revenue*, we must put down about 600,0 as due to Land Revenue and Provincial Rates collected within 1883-84, which but for specially favorable circumstances would have fallen into 1884-85. Opium produced 356,5 better revenue than Estimate, while the very short crop caused a saving in Expenditure of 310,6. Excise, Stamps, and Forest Revenue were better than Estimate by 215,8, 79,9 and 143,5 on the net Accounts, and a number of smaller differences brought the whole improvement up to 1,595,3.

24. Under *Post Office, Telegraph, and Mint*, the improvement arises in short expenditure on capital account of telegraphs, and in the absorption of copper coin bringing a large gain into the Treasury.

25. The account of *Civil Administration* would have been an equal balancing of numerous differences on both sides, had not one special piece of expenditure under Marine added 60,5 to the expenditure.

26. Under *Miscellaneous* we obtained an arrear of 130,0 on account of interest ; and on the group of items classed as Miscellaneous, the accounts showed better on the Receipt side by 42,0, and on the Expenditure side by 94,9.

27. *Productive Works* showed a better revenue account by 687,4, to which State Railways contributed 197,0 and East Indian Railway 287,7. It is not safe to make sanguine estimates under heads so largely dependent on the state of trade, the harvests, and even the conditions and relations of foreign countries, and a normally prosperous year is sure to shew in the accounts a considerable surplus over estimates.

28. Under other *Public Works*, there is first of all a gain of 362,5 arising from the transfer of certain Provincial Railways in Bengal and in the North-West, from Ordinary to Productive, and the *per contra* transfer of Madras harbour works from Productive to Ordinary. The remainder of the saving may be said to be the failure of the Governments to work up to their estimates of expenditure.

29. Under *Military Estimates* there was a saving of 178,6, but as the opportunity of a large sterling receipt on account of the English contribution towards the Afghan War, was taken to pay to the War Office a million sterling on account of arrears of non-effective charges, this real saving was converted into an excess charge of 821,4.

30. The *Exchange* charges rose through the Secretary of State taking the occasion of a favorable market to place a much larger amount of Bills than he had intended.

31. The estimate of the Budget was for an *excess* expenditure of 1,042,3, but as this included 1,499,3 provided for out of past accumulations of Provincial and Local Balances, it made a surplus, on the account of expenditure charged to Revenues, of 457,0. The result of the improvements in the accounts is to show a position better on Imperial Account by 930,5 (notwithstanding the extra million added to Army charges) and on Provincial Account by 1,034,6.

32. Of the difference under Imperial Account part arises from special adjustments not belonging to the year, and the difference is better stated thus :—

Return to Revenue Account of money appropriated by Provincial Govern-	
ments to Productive Railway Capital expenditure	915,1
Write-off of expenditure on Madras Harbour	—533,1
Payment of arrears of War Office claims	—1,000,0
Improvement over estimates on the transactions of the year . .	1,548,5
TOTAL	930,5

33. In the following detailed distribution of differences in respect of which the accounts are better (+) or worse (—) than the Budget Estimates, these three items of 915,1, —533,1, and —1,000,0 are shown separately:—

	REVENUE SIDE.			EXPENDITURE SIDE.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
Interest . . . . .	...	...	...	—18,2	+5,9	—12,3
Principal Heads of Revenue . . {	+507,8	+935,8	} +1,443,6	+405,3	—253,6	+151,7
	+915,1	—915,1				
Post Office, Telegraph, and Mint . .	+2,9	—1	+2,8	+59,8	—4,1	+55,7
Civil Departments	—2,7	+28,1	+25,4	—129,5	+33,1	—96,4
Miscellaneous	+200,5	+42,6	+243,1	+50,9	+34,7	+85,6
Famine . . . . .	...	...	...	—4,8	+4,8	...
Productive Public Works	+834,8	+50,1	+884,9	—162,0	—35,5	—197,5
Public Works not Productive	+10,9	+4,3	+15,2	—95,1	+188,5	} +475,4
				—533,1	+915,1	
Army	+90,4	...	+90,4	+88,2	...	} —911,8
				—1,000,0	...	
Exchange . . . . .	...	...	...	—290,7	...	—290,7
TOTAL	+2,559,7	+145,7	+2,705,4	—1,629,2	+888,9	—740,3
TOTAL BOTH SIDES	+930,5	+1,034,6	+1,965,1			

34. The only notable difference between the Imperial and the Provincial divergences is under the Expenditure against Revenue Heads. Here the large saving in Opium and Salt payments gives under Imperial an improvement of 405,3, while the excess of Refunds in Bombay, 150,6, and other excess expenditure, give in the Provincial column a deterioration of 253,6.

Section A.—INTEREST.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
4,468,1	EXPENDITURE	4,264,0	4,249,7	4,276,3

35. Under the principal head of Interest, the Budget Estimate provided somewhat too little in India and somewhat too much in England, the differences in both cases being not very great. The chief part of the increase on the whole head comes out of two items of miscellaneous obligations—(1) a special arrear payment under the King-of-Oudh loans, and (2) interest on the large deposits received under the Postal Savings Bank system.

I.—Interest on Ordinary Debt.

1882-83. Accounts.	Rate.	AMOUNT OF DEBT ON MARCH 31ST, 1883.		Budget.	1883-84. Revised.	Accounts.
		Principal.	Interest.			
17,1	5	...	...	...	3	...
1,045,7	4½	23,444,8	1,054,9	1,064,6	1,056,3	1,085,0
2,645,7	4	66,759,4	2,670,4	2,666,9	2,677,6	2,668,9
1,6	3½	57,5	2,0	2,0	1,6	1,8
8,1	Provincial.	170,9	7,0	7,0	7,0	6,3
3,718,2				3,740,5	3,742,8	3,762,0
45,5	DEDUCT—Payable in England			44,7	45,5	45,2
3,672,7				3,695,8	3,697,3	3,716,8
3,2	ADD—Payments on Discharged Loans . . . . .			...	2,3	2,7
10,2	Discount on new loans and Miscellaneous			17,3	23,2	25,1
3,686,1	Total Interest paid in India			3,713,1	3,722,8	3,744,6
2,169,8	DEDUCT—Charged to Productive Public Works			2,384,2	2,358,1	2,367,8
	2,357,7 + 4 under head 39a					
1,516,3	Charged under Ordinary in India			1,328,9	1,364,7	1,376,8
2,481,2	ENGLAND			2,494,7	2,442,9	2,442,2
3,997,5	TOTAL			3,823,6	3,807,6	3,819,0

36. The information available on the completion of the accounts of 1882-83 (*vide* last year's report para. 32) showed that about 17,1 of *interest due on 4½ per cent. paper*, on 15th March 1883, was short charged; and might be expected "in some future year." This anticipation is verified in the accounts of 1883-84. The account may be stated thus :—

Arrears of interest awaiting payment	17,1
Interest ordinarily falling due	1,054,9
Add—Interest on Balance transferred from India to England during the year * (11,453,2 — 11,139,5 = 313,7)	13,9
Total of which payment might be expected	1,085,9

* It has been explained in former reports that this operation, in the case of the 4½ per cent. loan of 1878 and 1879, has the effect of bringing the charge for interest forward from April to March, *i.e.*, from a later to an earlier year.

This calculation gives a result singularly near the actual accounts.

37. No new *interest on 4 per cent. debt* fell due during the year, as the interest on the loan raised in 1883-84 was first payable upon May 1st, 1884. But a small amount of interest, namely, the anticipation interest upon the new loan, enters the actual payments in addition to the annual amount as it stood on March 31st, 1883. The amount, thus payable, was about 14,0, but notwithstanding its addition the total payment fell slightly short of a year's due.

38. The *discount* on the new loan, 34,5, was higher than estimate, but there was a set-off against it in re-credit of interest on paper held on account of Government.

Section A.—INTEREST.

39. The *deduction for Productive Works* outlay will be dealt with under the Public Works heads.

40. Of the saving on the *English* account 29,8 arises from the purchase and cancellation of debt on account of the Commission for the Reduction of Debt, and 27,5 in the provision made for interest on temporary borrowing.

2.—Interest on Other Obligations.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
79,3	On Special Loans	82,7	80,8	97,5
2,6	On Treasury Notes	4,7	2,7	2,8
238,9	On Service Funds	193,1	184,4	182,4
128,3	On Savings Bank Deposits	134,5	142,6	144,5
20,7	On Miscellaneous Accounts	22,4	26,5	25,0
8	ENGLAND	3,0	5,1	5,1
470,6	TOTAL	440,4	442,1	457,3

41. The increase of charge under the first head is due to payments of 15,4 made after closing the Revised Estimate, on account of arrears of the pension of Taj Mahal, on a settlement being made of this account under Act I of 1881.

42. The Budget Estimate for interest on Treasury Notes included, as mentioned last year, some charges which properly go elsewhere.

43. The payments of *interest on the Service Funds* are as follow :—

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
87,5	Bengal Civil Fund	78,4	68,8	67,5
61,2	Madras „	62,9	63,8	61,6
40,5	Bombay „ . . . . .	...	...	...
44,1	Bengal Uncovenanted Fund	46,0	46,0	47,5
3,5	Bombay „ „	3,9	3,9	3,9
2,1	Smaller Funds	1,9	1,9	1,9
238,9	TOTAL	193,1	184,4	182,4

44. The Bombay civil fund payment has ceased with the lapse of the fund on December 1, 1882. The diminution in the case of the Bengal Fund is due, as explained in last year's report, to a payment of 11,5 falling due on Sunday, April 1, 1883, and thus taken in the Budget Estimates of 1883-84, being passed one day in anticipation.

45. The payment on *Savings Banks Accounts* has exceeded the estimate mainly by reason of the success of the Post Office Savings Banks having exceeded the anticipations of Government. These Banks were opened only in the middle of 1882-83, and their balance during 1883-84 rose from 279,7 to 750,0.

46. The payments on *Miscellaneous Accounts* are very slightly in excess of Estimate owing to an unexpected charge in Madras.

47. In *England* payments were made on account of 1879-80 to 1881-82 on Regimental Savings Banks deposits of men returned from India.

Section B.—PRINCIPAL HEADS OF REVENUE.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts
50,953,6	RECEIPTS .	50,594,1	51,381,1	52,037,7

48. The greater share of the improvement over the estimates occurs in the head of Land Revenue, in the collections at the end of the year in Burmah, Madras, and Bombay, all being very favourable and greatly in advance of even the estimates framed in January and February. The money has come in largely at the expense of the year 1884-85. The opium estimates were taken moderately at 9,200,0, and produced some 350,0 better. The Stamps and Excise Revenue showed continuance of their yearly increase, giving respectively 130,0 and 230,0 more than last year. Forest Revenue also improves; Provincial rates, is collected with, and therefore increases with, the Land Revenue. Salt and Customs both somewhat fell off, both from the figures of last year and from the estimates.

I.—Land Revenue.

1882-83. Accounts.	Gross Revenue—	Budget.	1883-84. Revised.	Accounts
88,7	India	91,4	84,7	96,8
609,7	Central Provinces	608,1	608,9	619,3
1,057,9	Burma	1,120,0	1,141,8	1,308,0
385,5	Assam	384,2	390,0	394,7
3,833,7	Bengal	3,798,8	3,808,2	3,791,9
5,743,8	North-Western Provinces	5,790,0	5,807,2	5,767,3
2,076,6	Punjab	2,097,5	2,097,5	2,069,0
4,820,9	Madras	4,618,2	4,620,0	4,852,3
3,728,4	Bombay	3,830,0	3,854,0	3,996,7
22,345,2	TOTAL .	22,338,2	22,412,3	22,896,0
Deduct transferred to Productive Public Works accounts—				
87,3	North-Western Provinces	87,2	87,2	87,2
33,8	Punjab	40,5	72,5	72,5
314,4	Madras	370,5	330,9	336,9
33,6	Bombay	47,3	52,2	37,5
469,1	TOTAL .	545,5	542,8	534,1
21,876,1	LAND REVENUE "ORDINARY" .	21,792,7	21,869,5	22,361,9

49. *India*.—By an arrangement brought into force from the accounts of 1883-84, the revenues assigned by the Khan of Khelat, and the expenditure charged against them are added on the two sides of the *India* Account of Land Revenues. The addition in 1883-84 was 8,7 on the Revenue side, and 6,2 on the Expenditure side.

50. *Central Provinces*.—The item of advance collections was somewhat short in 1882-83 as mentioned in last year's report; the amount again rises this year.

51. *Burma*.—The report of last year referred to combination among certain land-holders to refuse payment, as having transferred some receipts of 1882-83 to 1883-84. This accounts for part of the increase over estimate; but it is clear that other causes have been at work to produce earlier realisation of revenue. The principal revenue months are February to May, and the realisations during the last few years show the following figures :—

	1881.	1882.	1883.	1884.
February and March	418,5	432,9	394,2	602,9
April and May	234,8	202,1	233,2	109,5
TOTAL .	653,3	635,0	627,4	712,4

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

These give an increase of 85,0 for these revenue months of 1884, as compared with 1883; but dividing the months by the revenue years the increase comes out :—

1882-83	.	.	.	.	.	.	202,1	+ 394,2	= 596,3
1883-84	.	.	.	.	.	.	233,2	+ 602,9	= 836,1

or an increase of 240,0.

The increase is therefore mainly due to collections being brought forward from April and May into February and March.

52. *Assam*.—The variation is small.

53. *Bengal*.—The realisations came very close to estimate, but there is a falling off of four lakhs, as compared with 1882-83, due for the most part to the figures of 1882-83 being increased by arrear collections. 1883-84 appears however to be a short land-revenue year in Bengal.

54. *North-Western Provinces*.—Here, as in the case of Burma, the variations in the figures are largely explained by the fact that the close of the year comes in the middle of a revenue-collecting season. For the past three years, we get, if we divide by half-years—

	1880-81.	1881-82.	1882-83.	1883-84.
October till March	2,701,8	2,887,2	2,783,0	2,768,8
April till September	2,951,1	2,960,8	2,998,5	3,000,4
TOTAL REVENUE YEAR	5,652,9	5,848,0	5,781,5	5,769,2

showing very even results, if we remember that certain collections were postponed from the first to the second of these years, as mentioned in last year's report.

The above figures, however, give us for the financial years—

1882-83	.	.	.	.	.	.	2,960,8	+ 2,783,0	= 5,743,8
1883-84	.	.	.	.	.	.	2,998,5	+ 2,768,8	= 5,767,3

The amount fell somewhat short of estimate owing to postponements being allowed in consequence of the partial failure of the winter rains.

55. *Punjab*.—The ordinary revenue, which was estimated at 2,030,1 in budget and 2,011,8 in revised, fell to 1,943,5 owing to suspensions of revenue in Rohtak and Gurgaon.

56. *Madras*.—Taking a year's revenue at 4,600,0, it was noted in last year's report that special measures taken to reduce the outstanding arrears had added about 200,0 to the revenue of 1882-83. These measures reduced the arrear balance to 660,0, the former average being about 750,0. Further measures were taken in the same direction in 1883-84, so that the arrear on 31st March 1884 stood at only 450,0. We thus get more than 200,0 revenue over and above one year's demands, and the figures closely conform to those of 1882-83.

57. *Bombay*.—The revenue of 1882-83 was short of a full year's revenue by 120,0, of which 70,0 represented remissions under special orders of the Secretary of State, and 50,0 postponements caused by damage by locusts. The new survey rates, however, came into operation in 1883-84, and the estimate was therefore nearly the full 120,0 higher than the figure of 1882-83. The actual revenue, however, exceeds the estimate by 166,7. Part of this excess represents recovery of 50,0 postponed from 1882-83; but other receipts contribute to it, and the high prices of grain, and heavy export trade at the end of 1883-84, enabled the ryots to pay up their dues with more than ordinary ease.

Distribution of Land Revenue.

58. The following table shews the distribution of the total Land Revenue, according

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

to the Provincial Contracts between Imperial and Provincial ; and the further adjustments made in settlement of mutual claims arising under those contracts—

	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.
PROVINCIAL PROPORTION.	*492047	*328367	*620222	*322284	*254542	*407193	*288073	*598216
GROSS LAND REVENUE (including amounts credited to Irrigation) to be divided proportionally	619,3	1,195,3	394,7	3,791,9	5,702,8	2,065,7	4,741,2	3,306,5
ABOVE DIVIDED PROPORTIONALLY—								
Imperial	314,6	802,8	145,9	2,569,8	4,251,2	1,224,5	3,375,4	1,328,5
Provincial	304,7	392,5	248,8	1,222,1	1,451,6	841,2	1,365,8	1,978,0
TRANSFERS FOR PRODUCTIVE PUBLIC WORKS	...	...	...	+358,7	+680,7	...	...	...
SPECIAL TRANSFERS.	...	—56,7	...	...	—15,0	—36,0	—12,0	—16,7
INTERPROVINCIAL ADJUSTMENTS	+2,5	+9	+3,0	—9,6	+7,4	—11,3	—6	—3,4
MISCELLANEOUS TRANSFERS	...	+11,0	—11,9	—45,7	+5,3	—2,1	—16,9	+2,6
MISCELLANEOUS ADJUSTMENTS	...	...	...	—7	...	...	+17,1	—1,2
TOTAL TRANSFERS	+2,5	—44,8	—8,9	+302,7	+678,4	—49,4	—12,4	—18,7
CORRECTED DISTRIBUTION—								
Imperial	317,1	758,0	137,0	2,872,5	4,929,6	1,175,1	3,363,0	1,309,8
Provincial	302,2	437,3	257,7	919,4	773,2	890,6	1,378,2	1,996,7
LAND REVENUE NOT INCLUDED IN THE DIVISION—								
Provincial	...	112,6	...	...	64,5	...	...	676,4
Local	...	1	...	...	...	3,3	111,1	13,8
TOTAL LAND REVENUE—								
Imperial	317,1	758,0	137,0	2,872,5	4,929,6	1,175,1	3,363,0	1,309,8
Provincial	302,2	549,9	257,7	919,4	837,7	890,6	1,378,2	2,673,1
Local	...	1	...	...	...	3,3	111,1	13,8
TOTAL	619,3	1,308,0	394,7	3,791,9	5,767,3	2,069,0	4,852,3	3,996,7

59. The items which come in in modification of the fractional distribution are —

(1) *Transfers for Productive Public Works Capital Expenditure.*

The nature of this transfer was fully explained in last year's report, para. 55. The items which enter it this year are—

	Up to 1882-83.	1883-84.	TOTAL. £
Parbatipur-Dinajpur Railway	68,862	31,387	100,249
Sonarpur-Diamond Harbour Railway	223,646	34,784	258,430
TOTAL BENGAL	292,508	66,171	358,679
Railways in N.-W. Provinces	192,549	363,911	556,460
Irrigation	...	124,211	124,211
TOTAL N.-W. P.	192,549	488,122	680,671

(2) *Special Transfers*—That is, amounts to be transferred, once for all, either as part of an arrangement that certain expenditure is to be charged to Provincial or Imperial ; or on general grounds in supplement of Imperial or Provincial resources.

Of these are to be noted—

<i>Burmah</i> —General contribution towards Provincial resources	£ 41,700	
Contribution to cost of a Frontier Road	15,000	56,700
<i>N.-W. P.</i> —Contribution to Allahabad Free School	15,000	15,000
<i>Punjab</i> " to Simla Cutchery-building	16,000	
" " to Murree Road	20,000	36,000
<i>Madras</i> " to Tanjore Survey	12,000	12,000
<i>Bombay</i> " to Land Revenue Remissions	9,610	
" " to others	7,093	16,703

(3) *Inter-Provincial Adjustments.*—Under Account Code, Chapter 68, Rule 18. Charges incurred by one province, on behalf of another, and entered according to the system of accounts directly upon the accounts of the first.

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

The largest figure here in Bengal, where owing to an error in the original settlement an item of Land Revenue Collections, which in 1883-84 was £36,941, has to pass from Imperial to Provincial. The Madras figure includes £14,768 on account of the repayment by Provincial to Imperial in connexion with the Madras water works.

- (5) *Miscellaneous Adjustments.*—Amounts sanctioned to be passed over from Imperial to Provincial, or *vice versa*, in correction of specific charges or receipts already brought into the accounts.

The Madras figure which is the only large one contains £10,332, on account of cinchona receipts, belonging to Provincial of Madras, but credited on the Secretary of State's accounts (£8,610 sterling) of 1882-83.

1882-83. Accounts.	II.—Opium Revenue.					Budget.	1883-84. Revised.	Accounts.
6,890,5	.	.	Bengal	.	.	6,524.4	6,777,6	6,803,7
2,395,6	.	.	Bombay	.	.	2,459.2	2,458,7	2,508,5
198,9	.	.	Excise	.	.	193,9	195,6	194,1
14,6	.	.	Miscellaneous	.	.	22,5	51,3	50,2
9,499,6						TOTAL	9,483,2	9,556,5

60. *Bengal.*—The following figures compare the sales and produce of the successive years:—

	Chests sold.	Average Price.	Produce.	Added to stock chests.	Balances in stock, March 31st, chests.
1876-77	47,240	1,270	6,000,0	68,051	71,315
1877-78	49,500	1,266	6,269,3	67,167	88,982
1878-79	55,500	1,225	6,798,6	43,140	76,622
1879-80	59,100	1,170	6,914,2	49,961	67,483
1880-81	56,400	1,362	7,683,6	52,969	64,052
1881-82	56,400	1,324	7,465,3	49,732	57,384
1882-83	56,400	1,222	6,890,5	54,039	52,681
1883-84, Budget	54,400	1,200	6,524,4	...	...
1883-84, Revised	54,400	1,250	6,800,0	38,214	36,495
1883-84, Actuals	54,400	1,250	6,803,7	38,214	36,495

61. The only matter of estimate in respect of the opium is the price it will fetch at the monthly sales. The prices at the end of 1882-83 were 1,227 and 1,240, and the estimate was taken at 1,200, a pretty safe price in view of the slight reduction in the amount of chests to be offered for sale. The monthly prices were throughout the year maintained at a higher figure than that taken in the estimates, namely, 1,256, 1,265, 1,292; 1,238, 1,239, 1,251; 1,237, 1,219, 1,232; 1,222, 1,254, 1,299; being an average of 1,251.

62. In respect of production, 1883-84 is a long way the worst year that has recently been experienced, and the stock of provision opium went down to 36,495 chests, a figure which compelled a considerable curtailment in the number to be offered for sale in the months succeeding March 1884 (Notification No. 1763 of 30th June 1883).

63. *Bombay.*—For Bombay the following figures compare the exports:—

	Chests.	Rate.	Amount.
1876-77	49,136	600	2,948,2
1877-78	45,830	600	2,749,8
1878-79	36,807	650	2,393,0
1879-80	46,211½	650 and 700	3,141,1
1880-81	36,069½	700	2,526,2
1881-82	31,196	700	2,184,7
1882-83	36,327	700 and 650	2,395,6
1883-84, Estimate, Budget	...	650	2,459,2
1883-84, „ Revised	...	650	2,458,7
1883-84, Actuals	38,586	650	2,508,5

64. The estimate was taken at the amount of revenue expected in 1882-83. On the one hand, we were to lose, as compared with 1882-83, some chests paying duty of ₹ 700, but the reduction in the number offered in Bengal might bring in an increased export in Bombay. These anticipations were verified, and the number of chests and the revenue upon them both slightly exceeded the estimates.

65. Under *Excise Opium* there was an improvement in all provinces but Assam, that is to say, an increase in the quantity taken for sale. In Assam, as mentioned in last year's report, the vendors largely increased their stocks at the end of the year in anticipation of a raising of the price; and the effect of this is shown in a falling off in the local revenue from 50,4 to 40,7. The increase in the other provinces just made up for this

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt Revenue.			1883-84.	
1882-83.		Budget.	Revised.	Accounts.
Accounts.				
1,569,5	NORTHERN INDIA SALT DEPARTMENT	1,569,6	1,575,2	1,529,2
	SEA-BORNE SALT—			
12,9	Burma	15,0	15,2	17,8
1,747,3	Bengal	1,724,6	1,783,0	1,731,6
3,3	Madras	1	2	2
1,3	Bombay	2,0	2,6	1,3
	GOVERNMENT SALT—			
1,342,8	Madras	1,275,1	1,292,3	1,289,8
37,4	Bombay	30,0	38,4	33,2
	EXCISE ON LOCAL MANUFACTURE—			
3,5	Burma	4,1	2,8	3,0
72,8	Bengal	75,5	75,5	88,2
42,2	Madras	84,6	118,2	91,6
1,315,7	Bombay	1,362,0	1,343,0	1,337,8
29,1	MISCELLANEOUS	24,4	20,8	21,7
6,177,8	TOTAL	6,167,0	6,267,2	6,145,4

67. The salt revenue of 1883-84 was in some respects disappointing. There was a large increase of consumption in 1882-83, arising naturally from the diminution in price; the budget estimate for 1883-84 expected at least some continuance of this increase, and took the revenue at 6,167,0, as compared with 6,128,7, revised estimate for 1882-83. The salt revenue of March 1882-83 was, however, unusually large, owing possibly to some dread of an increase of the duty, and the following monthly figures—

1883.	January.	February.	March.	April.	May	June.
	571,3	537,2	625,4	498,4	588,4	531,1

would seem to indicate that a considerable increase of stocks in the end of 1882-83 had the effect of diminishing the revenue of the first month of 1883-84. The revenue of 1882-83 was by this means considerably increased over the revised estimates, at the cost of a diminution of revenue of 1883-84.

68. Besides this, some changes in the rules for postponed payment of duty in Madras, alluded to in paragraph 36 of last Financial Statement, had a further effect in diminishing the receipts, as compared with the consumption of 1883-84.

69. For all these reasons the expected increase in 1883-84 was not realised. The revised estimates appear to have been altogether too high, as in all the provinces the realisations fell considerably short. The months of February and March 1884 produced only 1,038,9 against 1,162,6 in 1883; and though they were followed by two heavy revenue months, April and May 1884, producing 1,226,6 between them, the benefit of that revenue fell into the next financial year 1884-85. It would seem, therefore, that the comparative falling off in 1883-84 arose from a continuation of adverse monthly fluctuations, and not from any real falling off in the revenue.

IV.—Stamps.			1883-84.	
1882-83.		Budget.	Revised.	Accounts.
Accounts.				
2,300,6	Court-fees	2,342,5	2,403,3	2,416,8
1,062,6	Other stamp duties	1,068,9	1,076,7	1,080,5
16,5	Miscellaneous	15,8	15,4	15,9
3,379,7	TOTAL	3,427,2	3,495,4	3,513,2

70. The budget estimate repeated the revised estimate of 1882-83, but as that revised estimate was somewhat too sanguine, the figures were a slight advance over the actual revenue of 1882-83. Except in the India Treasuries, the estimates have everywhere been covered. The receipts of the North-Western Provinces under the head of general stamps are the only ones that seem to call for attention. They have been in the last four years :—

	1880-81.	1881-82.	1882-83.	1883-84.
North-Western Provinces	142,5	154,2	153,8	145,8
whereas the totals for all India have been—				
All India	1,010,8	1,019,9	1,019,2	1,037,1

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

That is, while the receipts are increasing generally, they seem to be slightly falling off in the North-Western Provinces. The North-Western Provinces, however, has a considerable share of the general increase of revenue by court-fee stamps. On the whole, also, the stamp revenue had, in 1883-84, resumed its tendency to increase, the cessation of which was noticed in last year's report.

1882-83.	V.—Excise.					1883-84.	
Accounts.					Budget.	Revised.	Accounts.
2,916,7	Liquors and drugs	.	.	.	2,909,4	3,044,3	3,088,6
673,5	Opium	.	.	.	696,6	711,6	723,4
19,4	Other receipts	.	.	.	17,3	18,9	25,0
<hr/>					<hr/>	<hr/>	<hr/>
3,609,6				TOTAL	3,623,3	3,774,8	3,837,0

71. The figures again in every province show an increase over those of last year, the principal share of the increase being contributed by Bengal (1,042,5 against 978,9) and Bombay (777,3 against 701,0). The budget estimate was taken at very nearly the same as the expected revenue of 1882-83; but the greater part of the increase had already been realised and was included in the revised estimates. The increase is contributed to quite as much by raising of rates as by increase of consumption, and this is especially true in the case of fees on opium, to which the increase is mainly attributable in Burma, Assam, and Madras.

VI.—Provincial Rates.

1882-83. Accounts.	GENERAL RATE ON LANDS.							Budget.	1883-84. Revised.	Accounts.
2,0	India	.	.	.	.	.	.	2,1	2,1	2,1
43,4	Central Provinces	.	.	.	.	.	.	43,2	43,2	44,8
81,5	Burma	.	.	.	.	.	.	81,0	80,0	101,5
34,1	Assam	.	.	.	.	.	.	38,0	38,0	40,2
734,9	Bengal	.	.	.	.	.	.	737,2	764,8	773,7
624,8	North-West	.	.	.	.	.	.	635,2	635,2	631,9
256,2	Punjab	.	.	.	.	.	.	258,9	257,6	255,1
421,5	Madras	.	.	.	.	.	.	418,5	420,0	436,2
223,7	Bombay	.	.	.	.	.	.	229,7	232,7	236,6
<hr/> 3,422,1	TOTAL							<hr/> 2,443,8	<hr/> 2,473,6	<hr/> 2,522,1

OTHER RATES.

4,4	India (Village Service, Plough Tax, Opium Cess)	4,1	4,5	4,7
11,2	Central Provinces (Village Service)	10,8	11,8	14,2
5,5	Bengal (Ward's Rate)	5,2	5,2	5,9
21,3	North-West (Village Police Cess in Oudh)	14,8	16,6	17,6
4	Punjab (Village Service) . . . . .	...	...	81,6
217,4	Madras (Village Service, Irrigation Cess)	209,2	222,9	232,3
7	Bombay (Miscellaneous)	3	3	3
<u>260,9</u>	TOTAL	<u>244,4</u>	<u>261,3</u>	<u>356,6</u>
<u>2,683,0</u>	TOTAL BOTH	<u>2,688,2</u>	<u>2,734,9</u>	<u>2,878,7</u>

72. The Finance and Revenue Accounts present for the first time a classified account of the revenue under this head, and enable us to draw, more accurately than before, a distinction between rates levied for general local purposes, and rates of more specific application. The following paragraphs give a succinct account of these revenues.

73. Under *India*, the revenue is chiefly composed of assessment of about 2,0 on land in Ajmere, which varies very little from year to year, and a levy of a rupee per chest on opium passing the scales at Indore, which has contributed 1,9 in 1883-84 against 1,6 in 1882-83, and which is applied to the maintenance of certain schools and dispensaries.

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

There is also a tax in Coorg of four annas per plough, which is applied to education, and yields about 5 or 6 a year.

74. In the *Central Provinces* the receipts are entirely cesses on land which, except one per cent. on rental for famine assurance, come down from the date of the settlement of the land revenue. They are collected along with the land revenue. The higher receipts of 1883-84 are therefore due to the same cause as the increased receipt of land revenue.

75. The cesses in *British Burma* were all amalgamated into one of ten per cent. on land revenue by Act II of 1880. The amount fluctuates with the land revenue and is therefore higher in 1883-84 than in the previous year for the reasons explained under the main head.

76. In *Assam*, also, a general rate under the Assam Local Rates Regulation, 1879, has latterly taken the place of older cesses. The revenue of 1883-84 (40,2) exceeds that of 1882-83 (34,1), partly because of the more complete introduction of the rate and partly by reason of the receipt of arrears.

77. The *Bengal* rates are mainly those introduced by the Bengal Act of 1871, a cess on rental, which produces about seventy lakhs and is about equally divided between District Fund Committees and the Provincial Government, being applied in both cases to roads and public works. The increase of 1883-84 is due to revaluations. There is also a district post cess of something over three lakhs under a Bengal Act of 1862, but dating really from a much more ancient time.

78. The Rates in the *North-Western Provinces* are divided into two systems. One system, that of the North-Western Provinces proper, is regulated by Act III of 1878, which imposes a rate of about ten per cent. on revenue and produces about 43 lakhs. Nine-tenths of this goes to District Committees for roads, schools and hospitals, &c., and one-tenth is retained by the Local Government in aid of its expenditure on railways and canals. The same Act imposed also a famine assurance rate of about one-fifth of the first or "local rate." The rate on permanently-settled land is somewhat differently regulated.

79. The second system, which is in force in Oudh, is regulated by Act IV of 1878. Under it there are, first, the original or settlement rate of $2\frac{1}{2}$ per cent. on revenue which goes to the District Committees for expenditure on roads, schools, and district post, and a "Local rate" of $4\frac{1}{2}$ per cent., of which half goes to the District Committees for these purposes, and the other half represents the provincial demand for railways, canals, and famine assurance. The gross produce is about ten lakhs.

80. There is also a chaukidari (a village police) cess in Oudh of $1\frac{1}{2}$ lakhs, and there used to be a patwari cess in both parts of the province of six per cent. on revenue, but that has ceased during the past two years.

81. The *Punjab* Local Rates Act V of 1878 imposed a local rate of one-twelfth of revenue in addition to the settlement rate of $2\frac{1}{2}$ per cent. The former is divided, three-quarters to local funds, as in the North-Western Provinces, and one-quarter for famine assurance. The settlement rates go to the local funds. The annual produce is 20 lakhs under the first and somewhat more than 5 lakhs under the second.

82. The village service cess, and the expenditure taken against it, has hitherto been managed locally, and has not passed into the accounts. The proceedings in regard to it are now more formal than before, and the eight lakhs which the village headmen receive and pass on to the Patwaris, now for the first time comes in as revenue under Provincial rates, and as expenditure under Land Revenue.

83. The rates in *Madras* are mainly two—First a cess of one-eighth of revenue, producing 42 or 43 lakhs, which is devoted by Local Boards to roads, schools, hospitals, and other objects. These Local Boards are constituted by Madras Act IV of 1871. The village service system is in more regular operation in Madras than in any other part of India, and the rates on this account which are part of the settlement of the land revenue amount to about 22 lakhs.

On both of these accounts the revenue of 1883-84 was rather more than a year's revenue, for the reasons stated under "Land Revenue."

84. The *Bombay* rates, which are also assessed as part of the land revenue settlement (Bombay Acts VIII of 1865 and III of 1869), are one-sixteenth of the revenue. Two-thirds of this is called road cess, and one-third is education cess, and both are under the management of district boards. The produce is slightly under 16 lakhs for the road cess and 8 lakhs for the education cess. Here also the cess revenue followed the land revenue in showing an improvement over the figures of 1882-83.

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

1882-83. Accounts.	VII.—Customs.						Budget.	1883-84. Revised.	Accounts.
	IMPORTS—								
83,2	Burma	.	.	.	.	.	85,1	83,2	82,8
148,7	Bengal	.	.	.	.	.	134,6	148,8	151,4
57,0	Madras	.	.	.	.	.	50,0	50,0	51,0
144,5	Bombay	.	.	.	.	.	140,6	149,5	153,9
433,4	TOTAL						410,3	431,5	439,1
	EXPORTS—								
558,6	Burma	.	.	.	.	.	552,2	500,0	445,2
212,8	Bengal	.	.	.	.	.	210,7	215,6	199,2
43,8	Madras	.	.	.	.	.	33,5	45,6	60,8
26,4	Bombay	.	.	.	.	.	19,3	25,0	24,1
841,6	TOTAL						815,7	786,2	729,3
21,1	MISCELLANEOUS	.	.	.	.	.	29,1	28,3	18,9
1,296,1	TOTAL						1,255,1	1,246,0	1,187,3

85. The above figures show the gross receipts. Taking refunds into consideration, we have the following comparative figures of net revenue :—

	1880-81.	1881-82.	1882-83.	1883-84.
<i>Duties still in force—</i>				
Liquors, import	378,9	405,7	418,4	420,5
Rice, export	715,5	747,8	814,9	705,8
Arms and ammunition	7,3	7,9	8,0	11,3
<i>Duties now abolished</i>	1,348,6	1,097,4	—17,5	—4
<i>Miscellaneous</i>	28,3	31,1	21,1	18,9
TOTAL	2,478,6	2,289,9	1,244,9	1,156,1

86. The falling off, it will be seen, is entirely in the item of export duty in rice, the trade in which has greatly diminished through the prevalence of low prices in Europe. In Burma where the diminution is more marked than in Bengal, the cultivators by holding back supplies in the expectation of forcing prices up still further reduced the extent of the trade. The conditions of the rice export from Madras ports are somewhat different as they include considerable amounts sent to Ceylon. The Madras figures are therefore not affected in the same way as those of the principal exporting provinces,—Burma and Bengal.

87. The import duties, which are mainly levied on liquors, show little tendency to increase. The import of beer has slightly increased, but that of spirits has decreased.

88. The miscellaneous receipts have fallen off mainly by short receipts of overtime and demurrage charges.

VIII.—Assessed Taxes.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
517,8	TOTAL	523,4	516,9	526,1

89. The estimates and the realisations were nearly the same as the figures of 1882-83. There was a slight improvement in the Punjab owing to advance payments for 1884-85, amounting to over a lakh of rupees.

IX.—Forest.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
97,8	Central Provinces	97,0	95,8	99,5
250,4	Burma	214,0	245,1	250,9
101,3	North-Western Provinces	143,0	155,1	161,1
209,0	Bombay	194,0	236,0	250,3
277,0	Other Provinces	285,3	275,5	287,3
2,7	England.	2,5	2,4	3,1
938,2	TOTAL	935,8	1,009,9	1,052,2

Section B.—PRINCIPAL HEADS OF REVENUE—concluded.

90. The budget estimate in Burma was placed at an unnecessarily low figure owing to an over-estimate of the effect of the reduction from 7 per cent. to 1 per cent. of the duty on foreign timber, of which there had been at the time of framing the estimate less than a year's experience. The maintenance of high prices for teak kept the revenue figures at their former high level.

91. The excess in the North-Western Provinces arose from the supply of sleepers to the Bengal and N. W. Railway under construction. The budget estimate included operations on this account, but the actual revenue surpassed the estimates.

92. The improved revenue in Bombay was mostly due to large supplies of sleepers to the Southern Mahratta Railway under construction; and of fuel to the Indus Valley State Railway where there was an increasingly heavy traffic. The items of timber and firewood, removed by departmental agency, have from these causes risen from 75,2 and 34,9 in 1882-83 to 95,1 and 52,8. In minor matters also the forest conservancy has been more strict, and the item of grazing dues, for example, has risen from 25,7 in 1882-83 to 30,2 in 1883-84.

X.—Registration.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
285,8	TOTAL	280,4	262,1	258,9

93. The apparent falling off is due to the transfer to the more appropriate heads of Land Revenue and Law and Justice, of the receipts of record rooms, which till last year were taken under this head, but are rather miscellaneous receipts of establishments charged under the abovenamed heads. Those receipts were in 1882-83, 8,5 in Bengal, 25,2 in North-Western Provinces, 6,0 in Punjab, and smaller sums elsewhere, against which there were charges of about half these amounts.

94. Excluding these the receipts are, except in the North-Western Provinces where there is a slight falling off, everywhere a little in advance of last year.

XI.—Tributes from Native States.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
218,4	India	224,9	247,2	241,1
344,6	Madras	344,6	344,6	344,6
87,5	Bombay	89,9	85,0	90,4
39,4	Other Provinces	41,6	44,4	44,4
689,9	TOTAL	701,0	721,2	720,5

95. These figures vary only as some item falls into arrears or some arrear is recovered. Last year's realisations were rather less than a year's dues; and this year's are, partly in consequence of that, a little more than a year's dues.

Section B.—DIRECT DEMANDS ON THE REVENUE.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
8,477,0	EXPENDITURE	8,634,3	8,479,7	8,482,6

96. Under this head we have first to note a large falling off under opium, 310,6, compared with Budget, and 428,1 compared with last year, due entirely to the failure of the opium crop, which was much smaller than in any recent year. A saving of 99,7 under salt arises chiefly from smaller progress being made on revising preventive establishments in Madras and Bombay, the figures being in the end nearly the same as those of 1882-83. The account of Land Revenue refunds under the recent orders of the Secretary of State regarding enhancements in Bombay brought an excess of 150,6 under the head of Refunds. The only question of estimate here involved was the particular year into which the charge should come. Under the other heads of expenditure there were for the most part small savings.

3.—Refunds and Drawbacks.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
91,5	Land Revenue	47,9	208,9	221,6
53,8	Salt	25,4	42,3	34,6
36,6	Stamps	36,0	37,4	39,3
52,4	Customs	37,6	30,9	31,1
21,0	Assessed Taxes	18,6	16,3	16,0
61,3	Other Revenue Refunds	30,4	38,6	45,7
316,6	TOTAL	195,9	374,4	388,3

97. It is mainly under *Land Revenue* that explanation is required of the variations under this head, and there the figures have been unusually large in Madras and in Bombay. They are, namely:—

21,0	Madras	10,0	32,1	32,7
	Bombay—			
33,0	Special Refunds . . . . .	...	141,0	150,6
13,8	Other Refunds	13,0	12,8	18,1
23,7	Other Provinces	24,9	23,0	20,2
91,5	TOTAL	47,9	208,9	221,6

98. In Madras there were two heavy payments, aggregating 10,0 in the Godavari District.

99. The "Special" Bombay figure is connected with the arrangements for adjustment of the difference of assessment alluded to in last year's report. At the time of the budget estimates the matter was expected to be settled within 1882-83, but as very little came into that year, 141,0 was provided in the revised estimates according to the Collectors' statements. The whole amount allowed against the provision of 141,0 was 150,6.

100. The "*Other Revenue Refunds*" were especially heavy last year on account of Excise refunds having to be made in Bombay for two years. These refunds in 1883-84 have returned to a normal figure, and would have been lower but for two special payments, amounting to 9,3 in the Madras districts of Madura and Tinnevely.

4.—Assignments and Compensations.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
286,3	India	312,2	323,6	314,8
7,3	Central Provinces	7,3	7,3	7,2
3,1	Assam	3,3	3,2	3,4
11,3	Bengal	12,3	11,8	11,0
6,6	North-Western Provinces	7,8	8,0	7,6
21,5	Punjab	21,7	21,4	21,1
119,4	Madras	118,1	117,9	116,8
739,6	Bombay	763,4	763,0	757,0
1,195,1	TOTAL	1,246,1	1,256,2	1,238,9

Section B.—DIRECT DEMANDS ON THE REVENUE—continued.

101. The payments in India are mostly salt compensations, of which the annual amount is nearly that stated in the budget estimate. It was mentioned in last year's report that 27,3 remained unpaid in 1882-83 out of certain of these payments, and the discharge of these arrears in 1883-84 causes a comparative increase in the charges. The difference between the revised estimates and the actuals represents some arrears unpaid to the States of Jodhpur and Jeypore.

102. The only other large figure is that of Bombay, which was affected in much the same way. 16,1 remained unpaid at end of 1882-83, and enhanced the charges of 1883-84. Besides this, some of the Bombay charges depend upon, and are liable to increase with the land revenue assessment.

1882-83. Accounts.	5.—Land Revenue.		Budget.	1883-84. Revised.	Accounts.
	CHARGES, EXCLUDING REVENUE SURVEY UNDER SURVEY OF INDIA—				
25,2	India		25,7	25,4	30,8
75,2	Central Provinces		78,3	76,7	64,6
154,7	Burma		164,8	165,6	178,6
89,0	Assam		81,5	86,2	82,6
321,8	Bengal		316,5	336,9	337,3
640,9	North-Western Provinces		786,7	764,3	769,0
233,1	Punjab		247,0	232,9	289,2
740,2	Madras		756,2	771,8	772,7
652,0	Bombay		648,0	665,0	675,2
2,932,1	TOTAL OTHER CHARGES		3,104,7	3,124,8	3,200,0
5	Add England		9	3	3
3,042,5	TOTAL INCLUDING REVENUE SURVEY		3,211,7	3,242,5	3,329,2
	REVENUE SURVEY CHARGES—				
11,7	India		10,1	10,7	10,7
...	Central Provinces . . . . .		...	1,5	1,5
60,8	Burma		64,6	65,9	66,5
2,7	Assam		2,1	8,7	7,5
6,4	Bengal		8,4	9,0	9,5
26,3	North-Western Provinces		26,7	27,8	31,7
2,0	Punjab		3,0	2,7	1,5
109,9	TOTAL REVENUE SURVEY CHARGES		114,9	126,3	128,9

The expenditure under this head has been exhibited in the Finance and Revenue Accounts in a more completely classified form than before.

103. For the advance under *India* see explanation on the Revenue side, para. 49.

104. The estimates in *Burma* were under several heads much over-spent. A portion of the excess occurs under the head of Commission on collections and is easily explained with reference to the increase in the amount of land revenue gathered in. But under Collectors' and Deputy Commissioners' establishments, the increase from 63,3 in budget to 69,6 in the accounts, seems to be due to insufficiency of estimates.

105. The excess in *Assam* is mainly due to some heavy charges for settlement and survey of waste lands which were not provided for in the budget estimates.

106. In *Bengal* the accounts contain a small charge for record-room establishments and also some establishment charges which have hitherto been put down to Provincial Rates. During the year also considerable charges, not provided for in the estimates, were incurred in the management of Government estates in Midnapore district.

107. The *North-West* estimates provided about ten lakhs new expenditure on payment of Patwaris, under the arrangements introduced in March 1882.

108. The large excess in the *Punjab* is for the most part nominal and arises from the inclusion in the accounts of six or eight lakhs of revenue and expenditure on account of Process-serving and Patwaris. The revenue will be found under the head of Provincial Rates.

109. In *Madras* the additional cost of the revision of subordinate establishments was not sufficiently provided for; and besides this, arrangements were made at the end of the year for pushing on the survey work at an additional cost of 12,0 not provided for in the estimates.

Section B.—DIRECT DEMANDS ON THE REVENUE—continued.

110. In *Bombay* there were also some new charges, mostly of a temporary nature, for which the estimates had not provided, such as village establishments for the collection of a new cess in Sind, 6,6 for destruction of locusts, and about 8,0 by bringing to account certain arrear charges for survey operations in Sind, which it is the practice to adjust, as between Government and occupants, only when the survey operations are brought to a close.

111. The *Revenue Survey* charges incurred in the Survey of India are separately set forth in the above abstract statement, because they are the subject of a special financial arrangement for the distribution of charges in accordance with the work done. The matter will be dealt with under the principal head of "Survey of India."

This arrangement, however, does not affect Madras and Bombay where Revenue Survey charges are purely Local.

1882-83. Accounts.	6.—Opium.		Budget.	1883-84. Revised.	Accounts.
	BENGAL—				
2,156,0	Payments to cultivators and manufacturing charges		2,026,8	1,730,9	1,721,8
124,6	Other charges		135,5	129,1	129,2
2,2	India, Punjab, Bombay, and England		3,0	3,5	3,7
<hr/> 2,282,8		TOTAL .	<hr/> 2,165,3	<hr/> 1,863,5	<hr/> 1,854,7

112. The whole of the difference shown in these figures is to be accounted for by the unusually short produce of the season. The extent to which advances and settlement of advances enter into the accounts prevents any accurate reckoning of the expenditure at so much per chest, and a short crop is necessarily comparatively more expensive than a full one. The following figures, however, bear on the matter:—

Year.	No. of chests produced. Provision.	Excise.	Total.	Total payments to cultivators and manufacture charges.	Average per chest.
1880-81 .	52,969	3,774	56,743	1,909,2	₹336
1881-82 .	49,732	4,768	54,500	1,931,4	" 354
1882-83 .	54,039	3,965	58,004	2,156,0	" 372
1883-84 .	38,214	4,318	42,532	1,721,8	" 405

113. The miscellaneous charges have been swollen by the cost, 4,6, of a Commission of Enquiry into the working of the department, and the Calcutta charges reckoned under this head stand, for the same reason, at an unusually high figure, having been for the last three years 3,7, 4,0, and 5,8.

1882-83. Accounts.	7.—Salt.			Budget.	1883-84. Revised.	Accounts.
NORTHERN INDIA SALT DEPARTMENT.						
106,3	Establishments and Contingencies	.	.	107,9	105,7	105,9
	Manufacture and Excavation—					
17,6	Sambhar	.	.	22,5	22,5	22,6
5	Didwana	.	.	1,0	1,0	8
8,1	Pachbudra	.	.	5,0	2,5	2,1
1	Phalodi	.	.	6	2	...
...	Luni	.	.	...	...	...
6,3	Punjab Mines	.	.	8,0	7,5	6,0
33,5	Purchase and Freight	.	.	47,4	46,9	25,7
3,6	Burma and Bengal.	.	.	5,5	5,5	4,6
	Madras—					
81,6	Establishments and Contingencies	.	.	112,4	105,9	104,4
70,7	Purchase and Freight	.	.	77,6	57,1	56,2
	Bombay—					
81,3	Establishments and Contingencies	.	.	109,7	82,0	76,7
37,2	Purchase and Freight	.	.	46,5	36,8	37,5
2,2	Treaty Salt	.	.	2,2	1,2	...
...	England	.	.	...	4,1	4,1
449,0	TOTAL	.	.	546,3	478,9	446,6

114. In the *Northern India Salt Department* the differences occur in respect of manufacture and purchase and freight. In the first of these, the season at Sambhar Lake was

Section B.—DIRECT DEMANDS ON THE REVENUE—continued.

more prosperous than last year, but in Pachbudra there was a failure, owing partly to the inroads of Bombay salt and partly to the obstacles interposed by want of fodder along the trade route.

115. The diminution of charges under purchase and freight is due to further progress in shutting up the depôts introduced a few years ago.

116. Under *Madras* the budget estimate provided for the reorganisation of establishments, which had only very partially come into the accounts of 1882-83. The expenditure was within the estimate under purchase and freight; the figures were reduced by an unfavourable manufacturing season, which has left its mark also on the revenue.

117. In *Bombay* the progress of the organisation of establishments and of the Kathiawar preventive line lags behind the estimates. A further saving of 10,0 occurred in respect of the intended outlay on petty construction for the preventive force, the work being partly made over to the Public Works Department in whose accounts it will appear.

118. The absence of budget provision in *England* was due to want of information as to the demands to be made for stores.

1882-83. Accounts.	8.—Stamps.			Budget.	1883-84. Revised.	Accounts.
	INDIA—					
59,0	Charge for sales (chiefly discount)	.	.	59,9	63,4	62,1
19,5	Other expenditure	.	.	19,7	19,6	19,2
44,9	ENGLAND	.	.	23,4	27,7	27,8
123,4	TOTAL	.	.	103,0	110,7	109,1

119. The charges under the first head have been increased in three provinces,—Assam, Bengal, and Madras. In Assam the charges for sale of court-fee stamps have increased from 8 to 1,4 (budget 7) owing to an increase in the rate of discount allowed.

120. In Madras the charges include for the first time an amount of 1,4 expended in respect of new arrangements for copies of judicial papers.

121. The indents on *England* exceeded the estimate.

1882-83. Accounts.	9.—Excise.	Budget.	1883-84. Revised.	Accounts.
94,4	TOTAL	94,4	92,8	92,3

122. The savings have occurred chiefly in Bengal and North-Western Provinces. In the former there has been a slight reduction of preventive and distillery establishments and in the latter an experiment in directly managing the excise farms in Meerut and Bulandshahr was discontinued.

1882-83. Accounts.	10.—Provincial Rates.			Budget.	1883-84. Revised.	Accounts.
23,5	Bengal	.	.	20,7	25,0	26,9
30,0	Other Provinces	.	.	30,4	28,1	27,6
53,5	TOTAL	.	.	51,1	53,1	54,5

123. The increase under this head is due to establishments entertained for revaluations; they no doubt paid for themselves in increased receipts, as mentioned upon the receipt side; but their omission from the budget estimates is due to the fact that the administrative arrangements run by the year from October to September.

1882-83. Accounts.	11.—Customs.			Budget.	1883-84. Revised.	Accounts.
19,6	Burma	.	.	18,3	17,4	17,2
55,8	Bengal	.	.	49,6	48,0	48,6
18,5	Madras	.	.	18,3	17,3	17,0
61,1	Bombay	.	.	57,5	55,5	56,5
...	England	.	.	...	...	...
155,0	TOTAL	.	.	143,7	138,2	139,3

124. The Customs establishments were reduced as soon as possible after the abolition of duties in March 1882, but naturally the reductions had not then full effect in the accounts of 1882-83. They were complete by the beginning of 1883-84, and this year thus shows a lower scale of charges. Some small savings have accrued also through the absence of overtime employment, as noted upon the receipt side.

Section B.—DIRECT DEMANDS ON THE REVENUE—concluded.

12.—Assessed Taxes.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
12,9	TOTAL	14,0	13,6	13,2

125. The charges in each province stand at a little more than last year, but the figures are very similar, both under Revenue and under Expenditure. I therefore take this opportunity of comparing percentages :—

	Net Receipts. £	Collection Charges. £	Per thousand Rupees collected. R
India	4	...	...
Central Provinces	24,858	45	1'8
Bengal	148,300	9,668	65'1
North-Western Provinces	114,720	635	5'5
Punjab	53,228	193	3'6
Madras	46,130	680	14'7
Bombay	122,879	1,993	16'2
TOTAL	510,119	13,214	

126. The singular inequality of the charges for collection arises from the differences of system in the several provinces, in the matter of subordinate revenue establishments.

13.—Forest.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
41,1	Central Provinces	50,0	45,8	43,5
121,9	Burma	132,0	140,4	121,6
83,8	North-Western Provinces	113,0	111,2	104,1
126,2	Bombay	140,1	158,4	154,5
189,0	Other Provinces	236,4	224,6	219,8
5,3	England	5,0	4,6	5,9
567,3	TOTAL	676,5	685,0	649,4

127. In the first three provinces the budget estimates, framed at a time when the Forest Department was especially active, provided for very active operations in the future. In the *Central Provinces* this expectation was disappointed and both revenue and expenditure only slightly exceeded that of 1882-83. In *Burma* heavy operations were proceeding at the end of the year, and caused an enhancement of charge to be provided for in the revised estimate. A good deal of the expenditure however remained to pass over into 1884-85, partly through the stranding of a lot of timber on its way to depôt, partly through non-settlement of certain contractors' accounts. As the depôt system is largely in operation in *Burma*, curtailment of expenditure in the supply of depôts may be coincident with high revenue for supplies made from them. In the *North-Western Provinces*, the budget estimate provided for extended operations for the supply of sleepers to the Bengal and N. W. Railway, which are noticed also on the revenue side.

128. In *Bombay* the differences mainly arise in connection with two heads as follows :—

49,3	Removal of timber by Government agency	49,5	67,3	67,5
23,4	Demarcation	33,9	31,4	23,4

129. The first of these is accounted for by the operations noticed on the revenue side. The second by a failure on the part of the department to secure the progress expected in their budget estimates.

130. In the department generally the estimates for establishments as well as for other charges seem to be higher than is necessary, but this particular year the over-estimate was partly attributable to the issue of orders regarding departmental reorganisation.

14.—Registration.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
184,5	TOTAL	186,3	170,8	167,1

131. This diminution of expenditure represents the removal to departmental heads of the record-room charges under the change of classification noted on the revenue side.

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
1,709,0	RECEIPTS	1,670,0	1,623,1	1,672,7
1,908,6	EXPENDITURE	2,039,8	2,020,4	1,984,0
—199,6	NET	—369,8	—397,3	—311,3
—216,2	POST OFFICE (NET)	—211,9	—214,2	—215,8
—80,0	TELEGRAPH (NET)	—184,5	—186,7	—146,6
+96,6	MINT (NET)	+26,6	+3,6	+51,1

132. The variations from estimate here are not very great. The net saving compared with estimates, and the principal difference as compared with last year's figures are both under the Capital account of Telegraph expenditure.

XII.—Post Office.

1882-83. Accounts.	IMPERIAL POST OFFICE.	Budget	1883-84. Revised.	Accounts.
608,4	Sale of Postage Stamps	632,4	649,9	651,8
257,0	Parcel and other Postage collected in cash	261,0	259,6	261,2
80,8	Money Order Fees including Postal Orders	85,7	89,0	91,5
52,2	Other Receipts	52,2	38,2	38,5
998,4	TOTAL	1,031,3	1,036,7	1,043,0
26,8	DEDUCT—Accounted for to other Governments	25,3	29,8	28,8
971,6	NET RECEIPTS	1,006,0	1,006,9	1,014,2
6,2	ADD—District Post	4,9	4,8	4,5
977,8	TOTAL	1,010,9	1,011,7	1,018,7

133. Under the first two heads there is a little more to say than that the transactions of the department continue to show an increase which this year is rather larger than usual. Money orders also continue to increase, as shown by the following figures:—

	1881-82.	1882-83.	1883-84.
Inland Orders	5,733,5	6,468,4	7,313,4
Overland and Foreign Orders	174,7	213,0	240,2

And with them the amount of commission they bring in.

134. The miscellaneous receipts are mostly on account of Passenger Van and Bullock Train Service. They fell off largely (as did also the expenditure) owing to the closing of the Ferozepur-Ludhiana line and of the agency in Calcutta.

XIII.—Telegraph.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
410,8	Indian	453,6	411,4	401,9
134,0	Indo-European	103,4	113,4	120,3
5	Provincial	1	3	4
545,3	TOTAL	557,1	525,1	522,6

135. The decrease in *Indian* receipts is mostly due to reduction of tariff in respect of State messages by the application to them of the "Deferred" rate. This prevented the increase of revenue which had been assumed in the budget estimate. The revised estimate would have been realised, but for the postponement from 1883-84 to 1884-85 of certain recoveries from railways.

136. In the *Indo-European* Telegraph several causes combined to increase the receipts, a stoppage on the Eastern Company's line, general briskness of trade on the Persian Gulf Section, and some casual receipts by sale of old buildings at Teheran, which may, however, have to be refunded.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

137. For a comparison between years, it is necessary to take into account the payments made under the common-purse arrangements, the net revenue appearing as follows:—

	1881-82.	1882-83.	1883-84.
Gross revenue	92,6	134,0	120,3
Repayments	8,7	30,7	5,8
NET	83,9	103,3	114,5

and explaining the apparent decrease of revenue in 1883-84.

XIV.—Mint.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
108,9	Seignorage on silver	83,5	61,0	64,5
35,0	Gain on copper coinage	10,0	15,0	56,0
	OTHER RECEIPTS.			
8,0	Calcutta	6,3	6,3	7,6
6	Madras . . . . .	...	...	...
33,4	Bombay	2,2	4,0	3,3
185,9	TOTAL	102,0	86,3	131,4

138. The seignorage on silver is necessarily incapable of accurate forecast, and even the revised estimates are liable to be disturbed by excessive or deficient remittances at the end of the year.

139. The importations of silver have been in recent years—

	Net Importation.	Silver Coinage.	Seignorage.
1878-79	3,970,7	7,210,8	141,2
1879-80	7,869,7	10,257,0	212,0
1880-81	3,892,6	4,249,7	76,1
1881-82	5,379,0	2,186,3	43,4
1882-83	7,480,6	6,427,4	108,9
1883-84	6,406,2	3,663,4	64,5

140. The gain on copper coinage is a somewhat complicated account, and the nature of it may with advantage be explained in a little detail.

	1881-82.	1882-83.	1883-84.
The Government necessarily keeps a large amount of copper coin in stock, and as the manufacture of ₹100 worth of coin costs only about ₹45, there is a gain on manufacture of about ₹55 per ₹100. This profit, however, we are entitled to take as revenue only when the coin passes from reserve stock into actual circulation. At the beginning of the year we held in reserve stock	A 222,9	160,9	147,2
And we held, under a suspense account, the profit of its manufacture, namely	B 123,1	90,3a	84,8
The manufacture of copper coin is carried on entirely under an advance account, which we charge with the cost of copper and other expenditure of manufacture. As we credit this account with the nominal value of the copper manufactured, we found that it had obtained, by manufacturing copper coins of the nominal value of	C 4,0	104,9	117,0
A net profit (taken under the aforesaid suspense account) of	D —8,7	51,6	66,2
After meeting the loss incurred by the destruction of old and other coin of the nominal value of	E 16,1	11,3	22,3
We had thus to deal with copper coin, the sum of A and C less E	F 210,8	254,5	241,9
And the profit realised on it, which is the sum of B and D	G 114,4	141,9	151,0
Now, of the amount of copper coin mentioned in line F, there was			
Passed into circulation	H 42,6	79,3	114,4
Remaining in reserve stock	K 160,9	147,2	116,8
Otherwise disposed of	L 7,3	28,0	10,7

reckoning which gave us the following proportional distribution of the profit G—

Appropriable to revenue	M 23,4	45,7	72,6
Remaining under suspense account	N 87,9a	84,8	74,1
Written off on account of coins otherwise disposed of	3,1	11,4	4,3
TOTAL AS BEFORE	114,4	141,9	151,0

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

Against M, we had further to charge such expenses as those of

the conveyance of copper into the interior, which amounted to .	9,4	10,7	16,6
And left us with net gain on revenue account of	14,0	35,0	56,0

(a) Difference of 2,4 due to the Bombay profit account not having been taken into account in 1881-82, and a net credit balance of 2,4 having been brought on the India books in 1882-83.

141. This continuing increase in the amount of copper coins passing into circulation has been quite unanticipated.

142. The special miscellaneous receipts of the Bombay mint of 1882-83 are not repeated in 1883-84. Otherwise there is nothing in the *other receipts* to remark. They were in both mints a little better than estimate.

15.—Post Office.

1882-83. Accounts.	IMPERIAL POST OFFICE.	Budget.	1883-84. Revised.	Accounts.
36,2	Chief Post Office	41,9	41,1	40,5
614,1	Presidency and District Offices	644,4	636,7	639,4
303,1	Conveyance of Mails	292,4	301,4	302,3
30,4	Other Charges	26,3	28,9	30,8
983,8	TOTAL	1,005,0	1,008,1	1,013,4
108,7	ADD—District Post Office	115,8	112,2	114,6
1,092,5	TOTAL INDIA	1,120,8	1,120,3	1,128,0
101,5	ENGLAND	102,0	105,6	106,5
1,194,0		1,222,8	1,225,9	1,234,5

143. The estimates under Chief Office were enhanced to provide for the additional work connected with Postal Notes and Postal Savings Banks. Both under this and under the next head the Director General did not find it necessary to bring into operation all the increases he had estimated for.

144. The excess in the charge for conveyance of mails must be taken directly against the large increase of receipts by letter postage. The payments to railways depend largely on weight and bulk, and an unexpected increase in these produced larger payments as well as larger receipts.

145. The miscellaneous charges also exceeded estimate : part of this excess arose from the separation of the Guarantee Fund into a deposit account. All new receipts passed to this deposit account, while the expenditure was to continue under the service head until the receipts, already brought to account, were exhausted.

146. The indents for English stores somewhat exceeded the estimate.

16.—Telegraph.

1882-83. Accounts.	INDIAN TELEGRAPH.	Budget.	1883-84. Revised.	Accounts.
	CAPITAL ACCOUNT.			
74,2	India	106,5	82,3	101,9
75,8	England	153,0	125,5	109,1
	REVENUE ACCOUNT.			
340,3	India	367,5	384,8	337,9
7,4	England	7,0	9,0	8,8
	INDO-EUROPEAN TELEGRAPH.			
62,3	India	69,2	66,0	67,4
63,8	England	38,0	38,1	38,3
	PROVINCIAL.			
...	Bengal . . . . .	...	2	3
1,5	Bombay	4	5,9	5,5
625,3	TOTAL	741,6	711,8	669,2

147. *Indian Telegraph.*—There has been a difference between estimates and accounts in India in respect of the treatment of certain charges for first fitting of offices, which were estimated under Revenue but charged correctly to Capital. Taking both accounts

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

together we get, budget 474,0, revised 467,1, and accounts 439.8, the saving in charges being due to the establishment being kept below the authorised strength. The savings in the English account arose from several indents for stores being received too late for execution within the year.

148. Under *Indo-European* Telegraph, the India charges were reduced by postponement of projected alterations of the line in Persia, a work which in some measure depends upon the progress of the Persian Government in making a new road. Establishments were also smaller than estimated. The English part of the charges, both under estimate and under accounts, falls short of last year by reason of the diminution of refunds noticed on the revenue side.

1882-83.		17.—Mint.		1883-84.	
Accounts.			Budget.	Revised.	Accounts
46,8	Calcutta Mint		36,2	42,6	42,5
36,5	Bombay Mint		35,0	35,0	33,4
6,0	Stores from England		4,2	5,1	4,4
<hr/>			<hr/>	<hr/>	<hr/>
89,3		TOTAL .	75,4	82,7	80,3
<hr/>			<hr/>	<hr/>	<hr/>

149. The excess expenditure in Calcutta is in the recoinage of old silver coin called in by F. D. No. 2432, dated 17th August 1881, which was not sufficiently provided for in the estimates.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
1,437,3	RECEIPTS	1,402,3	1,437,0	1,427,7

150. The main features of the comparison with 1882-83 are a falling off in jail manufactures and an increase in police receipts. Both of these, however, arise out of circumstances that affect, nearly equally, both sides of the account. There is a real falling off of revenue under Law and Justice, which was noticed also in 1882-83.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
250,9	Fees, Fines and Forfeitures	263,3	240,1	228,7
246,6	Jail Manufactures	233,2	222,5	192,9
159,4	Other Receipts	148,5	126,4	152,3
656,9	TOTAL	645,0	589,0	573,9

151. Last year's report noticed the general falling off in the revenue from fees, fines, and forfeitures; and it has continued during the current year, nearly every province bearing witness to it. Part of the decrease is connected with the increase on stamp revenue, and arises from arrangements made for the collection of fees in stamps; but the greater part of it is in the item of "casual" receipts by fines and forfeitures. Jail manufactures also show a marked decrease, arising from the issue of orders by Government to curtail certain jail industries which competed with private trade. The net figures of jail manufacture are as follow:—

	1880-81.	1881-82.	1882-83.	1883-84.
Receipts	246,6	262,3	246,6	192,9
Expenditure	230,4	225,9	213,1	161,6
NET	16,2	36,4	33,5	31,3

So that the contraction of the jail industries has not as yet involved any loss of net revenue, though it seems to have prevented an increase of it.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
132,7	Fees, Fines, and Forfeitures	134,7	138,5	146,7
94,9	Other Receipts	91,5	172,3	165,2
227,6	TOTAL	226,2	310,8	311,9

152. The increase under the first of these heads is mostly in Bengal and in the North-Western Provinces, and in both cases is due to increase in the number of cattle pounds and higher revenue received from them. Under other receipts, the increases are mainly such as are counterbalanced by excess of expenditure; namely, payments received in the Punjab, Bombay, and elsewhere for police supplied to municipalities and cantonments; the particulars of these are stated in the remarks upon the expenditure. The increase, as compared with budget estimate, would have been still greater, but that in Bengal there was an over-estimate.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
XVII.—Marine.				
MARINE DEPARTMENT.				
100,9	Dockyards and sea-going vessels	89,0	77,5	76,0
CIVIL DEPARTMENT. (Ports, Lighthouses, and River Navigation.)				
21,2	Burmah	22,5	21,2	20,5
...	Assam . . . . .	...	1,6	1,4
95,2	Bengal	89,5	95,0	89,6
5	Madras	1,8	6	5
4,6	Bombay	4,3	5,0	4,8
222,4	TOTAL	207,1	200,9	192,8

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

153. The diminution of receipts under *Marine Department* is due to diminution of work performed for other departments in the dockyards.

154. In the Civil Department it is only under Bengal that any explanation is required. The receipts there are mostly in connection with the Pilotage on the Hooghly river, and the falling off in the export trade, at the end of the year, caused a declension of the receipts in the last quarter of the year.

XVIII.—Education.			
1882-83. Accounts.		Budget.	1883-84. Revised. Accounts.
121,4	Fees	123,7	125,5 128,5
77,2	Other Receipts	81,2	75,4 75,9
198,6	TOTAL	204,9	200,9 204,4

155. The receipts from fees, in every province, were in excess of Budget Estimate, and in nearly every province, notably in Madras, are higher than those of last year. The falling off in other receipts as compared with estimates is due to refusal on the part of Municipalities in Bengal to make contributions to High Schools.

XIX.—Medical.			
1882-83. Accounts.		Budget.	1883-84. Revised. Accounts.
16,3	INDIA—		
37,5	Hospital fees	28,1	16,6 18,6
2,2	Other receipts	18,5	31,6 34,0
	ENGLAND	2,0	2,0 2,4
56,0	TOTAL	48,6	50,2 55,0

156. By a mis-classification in the North-West Estimates 12,1 which belonged to the head "other receipts" was shown as Hospital fees. With this alteration the Budget figures stand at 16,0 and 30,6 and the actuals follow them with a slight increase in both heads.

XX.—Scientific and other Minor Departments.

1882-83. Accounts.		Budget.	1883-84. Revised. Accounts.
	CINCHONA PLANTATIONS—		
1,4	England . . . . .	...	... ..
26,6	India	16,3	26,7 24,0
	INLAND LABOUR TRANSPORT—		
6,8	Fees	7,4	7,4 9,4
8,5	MATHEMATICAL INSTRUMENT DEPARTMENT	14,7	13,8 15,9
32,4	OTHER ITEMS (India)	31,6	36,1 39,4
	" (England)	5	1,2 1,0
75,7	TOTAL	70,5	85,2 89,7

157. The variation in respect of Cinchona sold arises entirely in the proceedings of the Madras Government, which had at first intended that no sales should be made in 1883-84. The Revised Estimates provided for 10,7 the estimated produce of a sale of 165 bales which had been ordered by the Government, but as the prices realised disappointed expectations, the sales were afterwards suspended.

158. The transactions of the Mathematical Instrument Department were more considerable than they have been for some past years.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts
10,948,0	EXPENDITURE	11,153,6	11,307,0	11,250,0

159. The differences under Jail Manufactures and Police balance each other and respond to differences already noticed upon the revenue side. The larger part of the increase of 96,5, as compared with Budget, arises from purchases of vessels charged to Marine and from six months' payment of subsidy to the Amir of Afghanistan under an arrangement made after the estimates were passed. There is excess expenditure also under general administration.

18—General Administration.

GOVERNMENTS AND SECRETARIATS.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
344,5	India	334,3	340,5	321,6
14,8	Central Provinces	14,8	15,0	15,8
16,8	Burmah	17,0	17,7	17,5
12,8	Assam	13,5	14,2	15,3
62,7	Bengal	60,9	61,4	61,9
49,2	North-Western Provinces	47,1	48,8	52,9
45,1	Punjab	43,9	45,5	43,8
74,1	Madras	70,0	72,2	72,4
97,5	Bombay	97,6	98,5	99,2
717,5	TOTAL	699,1	713,8	700,4

REVENUE CONTROL AND FINANCIAL OFFICERS—

81,3	India	94,2	96,5	97,9
25,9	Central Provinces	26,3	26,5	38,6
27,7	Burmah	31,9	30,1	31,5
10,0	Assam	10,8	9,8	10,3
127,0	Bengal	128,2	132,7	134,7
100,5	North-Western Provinces	103,9	105,8	106,3
82,8	Punjab	81,9	83,9	93,8
69,4	Madras	68,7	70,5	69,9
72,0	Bombay	70,9	75,0	75,6
596,6	TOTAL	616,8	630,8	658,6
249,8	ENGLAND	239,0	241,7	239,4
1,563,9	TOTAL OF ALL	1,554,9	1,586,3	1,598,4

160. Under *Governments and Secretariats* there were several causes of saving in the India Estimates. Out of 8,0 for Telegraph charges (Viceroy's Household) only 5,2 were spent; and for half the year an appointment of Executive Member of Council was vacant. The Home and Foreign Secretariats had also large savings in their contingent expenditure. The Revised Estimate made an addition of more than 10,0 to the provision for tour charges; but the Expenditure finally fell below the original provision.

161. A small excess in the Central Provinces is due to some casual expenditure.

162. In Burmah the slight excess is met by a decrease under the second group of the charges. That in Assam is due to the Chief Commissioner taking leave for three months during part of which time there were double payments.

163. In Bengal the excess was mostly under Tour allowances; and in the North-Western Provinces there is a large excess under this head (Expenditure 11,8 against Estimate 7,0), part of which, being outlay on Tents and Carpets, ought either to have been foreseen, or not to have been incurred.

164. The excess in Madras is due to leave arrangements in the Secretariat, and that in Bombay to expenditure, unprovided for in the estimates, incurred in building a Railway carriage for His Excellency the Governor.

165. Under *Revenue Control* and other charges, we have first an excess in India due to an arrear payment of 4,3 of allowance due to the Presidency Bank for 1882-83. In Bengal there was excess expenditure under Commissioners and under Local Fund

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

Establishments, the cause of which is the same as explained in paragraph 145 of last year's report. The excess in the North-West is a mere transfer of certain Local Fund Establishment charges from the head of Land Revenue. That in the Punjab is due to the same causes as the Bengal excess.

166. The following figures are the abstract statement of Indian charges under this head, continued from last year's report.

	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
Governors and Chief Commissioners	168,6	172,2	165,2	173,2	172,9
Councils and Secretariats . . .	543,3	544,3	513,2	544,3	527,5
Revenue Boards and Commissioners	305,0	311,6	311,5	315,3	319,8
Offices of Account and Finance	245,3	243,0	252,4	257,9	281,5
Other Charges	16,3	20,4	20,6	23,4	57,3

19.—Law and Justice.

1882-83. Accounts.	COURTS OF JUSTICE AND LAW OFFICERS.	Budget.	1883-84. Revised.	Accounts.
13,5	India	16,4	16,8	17,1
68,7	Central Provinces	72,1	70,8	69,3
94,4	Burmah	100,6	99,0	99,2
49,9	Assam	50,9	50,8	50,1
746,5	Bengal	752,5	758,5	748,1
395,5	North-Western Provinces	402,0	400,6	404,8
219,1	Punjab	224,2	224,2	227,4
377,9	Madras	375,8	379,6	381,6
431,7	Bombay	432,6	434,4	437,1
2,397,2	TOTAL COURTS OF JUSTICE	2,427,1	2,434,7	2,434,7
132,1	Port Blair Settlement	139,7	135,4	136,0
466,3	Jail Charges	505,0	457,3	462,8
213,1	Jail Manufactures	225,2	190,2	161,6
39,7	Refunds	43,3	39,3	38,7
5,4	Other Charges	4,8	4,5	4,6
1,3	England	1,6	3	4
3,255,1	TOTAL	3,346,7	3,261,7	3,238,8

167. The first part of these charges, being for the most part salaries, exhibits no great variation from estimates or from the actuals of last year. The apparent excesses in the North-Western Provinces and Madras are really due to the inclusion of record office charges, under new arrangements which have brought in equivalent receipts. In the Punjab additional Judges in the Chief Court and additional Munsiffs were entertained and caused a considerable excess over last year's figures and a small excess over estimates. The excess in Bombay occurred also mostly in respect of Civil and Sessions Courts.

168. *Jail Charges*, as in all years in which prices are fairly low, exhibit a considerable saving compared with estimates, as the estimates for feeding prisoners are of necessity taken at a reasonably high level. The saving in charges of *Jail Manufacture* has been explained in connection with the receipts under that head.

20.—Police.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
34,4	India	36,8	36,8	36,6
130,7	Central Provinces	133,5	138,7	137,1
223,3	Burmah	237,4	235,0	237,1
81,8	Assam	84,5	86,0	89,9
446,1	Bengal	477,8	459,5	458,6
596,8	North-Western Provinces	614,4	602,4	603,9
282,6	Punjab	282,8	329,7	334,9
396,3	Madras	399,3	391,2	387,7
450,9	Bombay	441,5	481,3	475,2
2,642,9	TOTAL	2,708,0	2,760,6	2,761,0

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS—continued.

169. The excess of charges in the Central Provinces is chiefly due to a local expedition against the Kalahandi State, and will be partly recovered from the revenues of that State. In Assam the increase of expenditure arises from a re-organization of the frontier police, ordered by the Government of India in September 1883. In Bengal the budget estimates were taken at a high figure to provide for the cost of municipal police recently added to the charges of Government, but very considerable savings in the District Executive force have greatly diminished this excess charge. The same savings affect also the figures of the North-Western Provinces.

170. In the Punjab and in Bombay the municipal and cantonment police bring a large excess upon the expenditure, as they did also upon the receipts, the figures of the three last years being :—

	1881-82.	1882-83.	1883-84.
PUNJAB—			
Receipts	0	0	52,0
Charges, District Force	244,0	240,1	290,0
BOMBAY—			
Receipts	4,9	5,9	33,0
Charges, Presidency Police	15,3	16,1	44,6

This, however, does not account for the whole increase in Bombay as there are also larger allowances to village police, these being in that presidency largely regulated by Land Revenue, as in the analogous case of the allowances to village revenue officers.

21.—Marine.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	MARINE DEPARTMENT.			
220,6	Dockyards and sea-going vessels	229,0	278,4	246,6
	CIVIL DEPARTMENT.			
	Ports, Light-houses and River Navigation.			
40,3	Burma	41,0	41,0	40,8
6,2	Assam	13,3	9,6	10,3
95,1	Bengal	85,6	96,1	86,9
9	Madras	1,2	1,2	1,1
3,3	Bombay	8,6	9,2	7,1
123,8	ENGLAND	136,7	211,2	196,8
490,2	TOTAL	515,4	646,7	589,6

171. The figures of the *Marine Department*, compared with actuals of 1882-83 and with estimates of 1883-84, exhibit first a decrease of about 25,0 in dockyard charges and in stores, repairs and building. Against this however comes an excess charge of 60,5 for the purchase in February 1884 of a new troopship, the *Canning*. This cost was fully provided for in the revised estimates.

172. The estimates in Assam were increased to provide for subsidies to a Company for a fast mail service, of which, however, a considerable amount did not come under payment in the course of the year. On the other hand, the charges of three small Government steamers, which had been wrongly provided for under other heads, were taken in the accounts under Marine, but they also brought in receipts under the same head.

173. The Bengal expenditure exhibits, under its main head of Pilotage charges, the same features as the receipts, namely :—

88,6	Pilotage Receipts	85,0	90,0	84,9
68,2	Pilotage Charges	60,7	71,5	66,1
20,4	NET	18,3	18,5	18,8

There was, however, a further excess of charge owing to the purchase of a new pilot brig, partly in 1882-83 and partly in 1883-84, for which no provision was made in the estimates.

174. In Bombay the estimates were considerably in excess of last year's on account of charges of a steamer and a flat, transferred to the Civil Department in 1883-84. The revised estimate provided for some new charges for compensation to fishermen for removal of stakes, the claims for which were not all settled within the year.

175. The *English* charges contained several large items not included in the estimates.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

£14,2 was spent in the repair, in England, of the *Tenasserim*, £3,7 on the establishment of the *Clive* while detained in England, 1,0 on a compensation charge. The charge for building the *Clive* exceeded estimate by 25,0, but against this came a saving of 14,3 on supplies of Coal to Bombay.

1882-83. Accounts.	22.—Education.					Budget.	1883-84. Revised.	Accounts.
15,1	India	.	.	.	.	15,0	12,1	12,9
57,5	Central Provinces	.	.	.	.	55,3	58,0	58,0
32,7	Burmah	.	.	.	.	41,7	36,0	39,8
25,3	Assam	.	.	.	.	27,6	27,6	27,7
301,6	Bengal	.	.	.	.	319,4	312,0	315,5
168,4	North-Western Provinces	.	.	.	.	181,1	172,5	166,2
111,4	Punjab	.	.	.	.	116,0	115,3	117,0
183,1	Madras	.	.	.	.	182,8	179,6	187,5
250,6	Bombay	.	.	.	.	260,9	269,3	259,5
3	England	.	.	.	.	3	1	1
1,146,0	TOTAL					1,200,1	1,182,5	1,184,2

176. *India*.—The decrease is owing to the exclusion of the Mayo College at Ajmere from the accounts of Government.

177. *Central Provinces*.—The Budget estimate excluded about 3,0 of charges which (as mentioned in last year's report) it was intended to transfer to Municipalities, but which the Chief Commissioner finally decided to retain.

178. *Burmah*.—The Budget provided for a somewhat high scale of expenditure which the tightness of the provincial finances prevented being actually incurred.

179. *Bengal*.—The expenditure continues to advance, being 14,0 in advance of last year's. The increase is under most classes of schools and grants-in-aid. Except under grants-in-aid, the Budget estimate fell a little short, but as an extra lakh had been provided for grants-in-aid of which less than half was spent, the expenditure on the whole was covered by the estimate.

180. *North-Western Provinces*.—The expenditure under Government Schools and Colleges was somewhat high in 1882-83, and was shewn at a high figure in the estimates for 1883-84. The expenditure, however, was considerably curtailed,—namely 11,2 and 89,2 in 1883-84, against 14,4 and 93,7 in 1882-83,—notwithstanding increase in grants-in-aid, from 22,3 to 25,3.

181. *Punjab*.—The increase here is found under most of the detailed heads.

182. *Madras*.—Last year's report noticed the large increase of expenditure in grants-in-aid and payments by results, which amounted to 58,4 in 1882-83, against 43,1 in 1881-82. The Budget estimate for 1883-84 did not provide sufficiently for this new and high scale of expenditure; and even the revised estimates fell considerably short.

183. *Bombay*.—The estimates taken on a whole cover the expenditure; but in the details there are several variations. There was excess of expenditure under Government Colleges and Schools, but there were savings by transfer of certain expenditure to the Public Works estimates, which prevented this excess appearing in the totals.

1882-83. Accounts.	23.—Ecclesiastical.	Budget.	1883-84. Revised.	Accounts.
161,4	TOTAL	167,6	160,2	159,1

184. The estimate was pitched rather high, but the saving upon it is partly due to the fact that the Bishop of Calcutta was absent on leave for six months of the year.

1882-83. Accounts.	24.—Medical.	Budget.	1883-84. Revised.	Accounts.
244,4	Medical Establishments	251,9	255,8	255,7
207,5	Hospitals and Dispensaries	222,8	212,8	215,7
233,6	Other Charges	240,5	236,7	237,9
7,4	England	7,5	7,7	7,5
692,9	TOTAL	722,7	713,0	716,8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

185. The estimates under this head have been very closely followed in all the provinces, some shewing a slight excess and some a slight saving. The expenditure is on the whole somewhat increasing.

1882-83. Accounts.	25.—Political.	Budget.	1883-84. Revised.	Accounts.
249,8	Political Agencies	248,5	251,2	251,1
53,6	Charges on North-West Frontier	50,8	50,2	53,7
66,7	Political Subsidies	16,6	89,5	89,2
19,1	Entertainment of Envoys and Chiefs	12,6	12,7	12,2
14,3	Durbar Presents and Allowances to Vakeels, &c.	17,8	28,4	29,2
36,1	Refugees and State Prisoners	34,6	32,0	32,7
47,5	Other Charges	34,2	45,8	38,5
487,1	TOTAL INDIA	415,1	509,8	506,6
26,7	ENGLAND	27,3	25,9	26,1
513,8	TOTAL	442,4	535,7	532,7

186. The excess under both of the first heads arises in connexion with the Agency at Quettah. Here there is an increase both in establishment and in tour charges of the Agency, while the increase in Beluchi guards and levies add to the charges under the second group. A new Political Agency was also established in the Central Provinces, which added 1,8 to the charges of the year.

187. Under *Subsidies* the Budget estimates provided only for the Khan of Khelat's subsidy and a moiety of the Zanzibar subsidy. Under both of these heads an excess was paid; under the first, because as mentioned in last year's report, a lakh remained unpaid in 1882-83, and under the second, because, under a new arrangement with Her Majesty's Imperial Government, the full amount of subsidy 8,6 has now to be paid, instead of one-half only.

Besides this a settlement was made during the year of a subsidy to the Ameer of Afghanistan, who was to get a lakh a month from July 1883. Out of the 90,0 due for the year only 60,3 came in course of payment, the rest being held over by arrangement.

188. Under *Entertainment of Envoys* an excess in "India" was made up for by a saving in Bombay, but under Durbar presents large payments were made in excess of estimates.

26.—Scientific and other Minor Departments.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
137,9	Survey of India	145,3	135,1	136,1
16,8	Geological Survey	20,0	18,0	18,6
62,2	Other Scientific Departments	64,2	56,7	60,7
57,7	Cinchona and Botanical Gardens	62,1	63,4	65,1
73,6	Other Agricultural Departments	97,0	80,0	83,1
28,8	Census	2	1,5	2,5
26,0	Other Statistical Charges	33,5	33,9	33,0
52,8	Emigration and Miscellaneous	52,7	50,2	49,4
455,8	TOTAL INDIA	475,0	435,8	448,5
26,0	ENGLAND	20,8	24,5	20,9
481,8	TOTAL	495,8	460,3	469,4

189. The estimates of the *Survey of India* cover Revenue Survey operations in all the provinces except Madras and Bombay, besides the scientific survey of India generally. The distribution of the figures is shown in the following statement, from which it will appear that though the expenditure on the whole exceeded the estimate, the difference

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

lay chiefly in that the estimates understated the proportion in which the charge would fall upon Revenue Survey.

	Revenue Survey.			Scientific Departments.		
	Budget.	Revised.	Actual.	Budget.	Revised.	Actual.
India . . .	10,1	10,7	10,7	145,3	135,1	136,1
Central Provinces . . .	...	1,5	1,5	...	...	...
Burmah . . .	64,6	65,9	66,5	...	...	...
Assam . . .	2,1	8,7	7,5	...	...	...
Bengal . . .	8,4	9,0	9,5	...	...	...
N.-W. Provinces . . .	26,7	27,8	31,7	...	...	...
Punjab . . .	3,0	2,7	1,5	...	...	...
Bombay Forest . . .	5,1	5,2	5,1	...	...	...
	<u>120,0</u>	<u>131,5</u>	<u>134,0</u>	<u>145,3</u>	<u>135,1</u>	<u>136,1</u>
TOTAL OF BOTH BRANCHES . . .	...	...	...	265,3	266,6	270,1

190. The cost of the *Geological Survey* and of other scientific departments was within estimate.

191. The large saving under *Agricultural Departments* was due to provision made by several Governments for experimental expenditure, which for various reasons was not all required.

Section E.—MISCELLANEOUS.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
1,378,5	RECEIPTS	1,269,5	1,414,3	1,512,6

192. We received under this head 130,0 on account of arrear interest from the Bombay Port Trust, and better interest in England upon the investment of the balances. A number of other smaller improvements added to the estimated figure.

XXI.—Interest.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
250,2	Currency Investment	250,2	250,2	250,3
343,2	Loans to Municipalities, &c.	342,2	438,2	489,1
76,4	Other Receipts	53,6	73,4	80,4
	ENGLAND—			
8,7	Investment of Cash Balance	5,0	29,0	27,6
12,8	Premium on Loans . . . . .	...	...	...
2,6	Other Receipts . . . . .	...	...	2,1
693,9		651,0	790,8	849,5

193. The *currency investment* was slightly altered during the year, but only so as to bring in an increase of interest by between ₹2,000 and ₹3,000. Half of this, however, namely, the extra $\frac{1}{2}$ per cent. received on $4\frac{1}{2}$ per cent. paper, was written back in reduction of the book-value of the investment.

194. The principal difference under *Loans to Municipalities, &c.*, arises in connexion with certain transactions of the Bombay Port Trust. When the debt of the Port Trust was settled in 1879 it accepted as part of the capital debt due to Government two sums of 52,9 and 77,1, the former being interest due to Government before the formation of the Trust in 1873, and the latter interest due during the construction of the Prince's Dock. It was not considered right to bring these amounts to credit as revenue when they were merely capitalized, and so the amount was credited to a suspense head, until actually realised from the Trust. This realisation took place when the Port Trust paid up part of its debt in 1882-83 and 1883-84, and the amounts, therefore, came into the accounts as interest. The first of these two amounts was not included in the Revised Estimates.

195. The account may be stated thus—

	Bombay Port Trust—			
	First Part . . . . .	...	...	52,9
	Second Part . . . . .	...	77,1	77,1
343,2	Other transactions	342,2	361,1	359,1
343,2	TOTAL	342,2	438,2	489,1

And this arrangement of the figures shows that the remaining part of the head requires no particular explanation.

196. The outstanding loans are shown in the following figures in continuation of the statement presented last year.

	31st March 1882.	31st March 1883.	31st March 1884.
Native States	1,318,3	1,214,7	1,146,2
Presidency Corporations	5,595,8	5,408,7	5,333,9
Mofussil Municipalities	382,6	383,9	405,9
Landholders and others	659,9	654,1	607,3
Local Fund Committees	108,0	104,1	100,3
	8,064,6	7,765,5	7,593,6
Interest received (excluding Bombay Arrears 130,0)	358,0	343,2	359,1
Percentage reckoned on balance at end of year	4'439	4'419	4'729

Section E.—MISCELLANEOUS—continued.

XXII.—Receipts in aid of Superannuation, &c.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
128,6	Subscriptions to Military Funds, India	119,4	120,0	118,6
31,1	Appropriation from old Military Funds	32,8	34,8	32,6
41,6	Other items	41,3	45,3	50,0
104,0	Subscriptions to Widows' and Military Funds, England	99,7	99,6	101,2
305,3	TOTAL	293,2	299,7	302,4

197. The subscriptions to Military Funds continue to decrease and the appropriation to increase. Under "Other items," the increase is due to the extension of the practice of lending officers to Native States, and for other foreign service, and partly also to the subscriptions to the Bombay Civil Fund, which was transferred to Government in December 1882.

XXIII.—Stationery and Printing.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
57,8	TOTAL	57,2	52,9	50,6

198. The principal share of the falling off is in the Punjab. This was referred to in last year's report, but in the figures of 1882-83 the decrease was made up for by a special receipt under "India." The figures of Madras also show a decrease in 1883-84, which is due to local funds obtaining their supplies to a larger extent from the local market instead of from Government stores.

XXIV.—Miscellaneous.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
51,6	Unclaimed Deposits and Bills	55,3	33,0	52,6
60,0	Rents	65,1	62,8	63,7
10,9	Premium on Bills	14,6	13,8	15,3
173,3	Other items	125,1	143,3	173,6
	ENGLAND—			
11,0	Fines and Penalties	8,0	18,0	9
14,7	Other items			4,0
321,5	TOTAL	268,1	270,9	310,1

199. The receipts under this head have been all round a good deal better than the Estimates. Under the first head of Unclaimed Deposits and Bills, the Budget estimate was 55,3 for gross receipts, whereas the accounts, which, as explained last year, now show the net receipts only, nevertheless make up nearly the whole amount. Under Premium on Bills, the high receipts represent active trade and active demand for remittances. Under Other items, nearly every year brings in some considerable receipts of a casual nature, and this year brought high receipts of local funds in Bengal, and also some investment of local funds in North-Western Provinces of the same kind as those of the Punjab funds described in the report for 1881-82, para. 106.

200. The difference in the English account is owing to the remission of fines and penalties being taken by deduction from the receipts instead of being shown gross upon both sides.

Section E.—MISCELLANEOUS CIVIL CHARGES.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
3,890,4	EXPENDITURE	3,968,1	3,960,2	3,882,5

201. There is nothing of a special nature to note under this head.

27.—Territorial and Political Pensions.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
163,7	India	159,7	175,9	175,7
42,5	Central Provinces	39,8	38,1	38,1
...	Burmah . . . . .	...	3,5	3,5
3,1	Assam	3,0	3,0	2,6
106,4	Bengal	103,2	98,5	104,4
99,6	North-Western Provinces	110,0	100,0	99,8
43,3	Punjab	47,4	47,9	49,5
105,4	Madras	107,5	107,5	106,0
90,5	Bombay	93,5	91,3	90,9
654,5	TOTAL INDIA	664,1	665,7	670,5
31,2	ENGLAND	79,3	79,8	79,8
685,7	TOTAL	743,4	745,5	750,3

202. A pension involving a charge of 1,0 was transferred at the beginning of the year from the *Central Provinces* to Bombay. The charge which appears in *Burmah* was included in the estimates under "Political."

203. The variation in the *Bengal* figure arises in connexion with some marriage grants; and the reduction in the *North-West* payments is ascribed partly to lapses, and partly to unclaimed payments. There is a slight increase in the Punjab owing to the payment of arrears to the Nawab of Tonk—see last year's report. *Madras and Bombay* show diminution by lapses of pensions.

28.—Civil Furlough and Absentee Allowances.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
211,0	England	225,0	217,0	216,9
9	India	1,5	7	3,4
211,9	TOTAL	226,5	217,7	220,3

204. The saving in England was in payments to Military officers in Civil employ. The charges in India are too much of a "casual" nature to admit of correct estimating.

29.—Superannuation Allowances and Pensions.

1882-83. Accounts.	CIVIL—	Budget.	1883-84. Revised.	Accounts.
57,7	India	57,6	58,5	53,8
15,1	Central Provinces	15,1	15,2	15,1
22,5	Burmah	15,9	17,3	17,4
5,1	Assam	5,1	5,1	4,9
118,0	Bengal	116,7	118,7	114,0
110,0	North-Western Provinces	114,4	111,8	114,9
56,3	Punjab	54,7	57,3	56,7
84,3	Madras	86,3	86,6	86,6
132,4	Bombay	118,9	119,0	118,4
601,4	TOTAL, CIVIL	584,7	589,5	581,8
DONATIONS TO CIVIL FUNDS—				
56,4	Bengal Civil Fund	45,0	35,7	35,2
80,1	Madras	86,6	85,7	85,7
29,3	Bombay . . . . .	...	...	...
165,8	TOTAL	131,6	121,4	120,9

Section E.—MISCELLANEOUS CIVIL CHARGES—continued.

29.—Superannuation Allowances and Pensions—continued.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
MILITARY AND MEDICAL FUNDS—				
22,8	India	16,8	16,8	17,1
13,2	Madras	14,5	12,5	12,0
10,5	Bombay	8,7	7,0	7,5
46,5		40,0	36,3	36,6
813,7	TOTAL, INDIA	756,3	747,2	739,3
1,390,1	ENGLAND	1,415,0	1,425,0	1,417,0
2,203,8	TOTAL	2,171,3	2,172,2	2,156,3

205. Under *Civil Pensions*, compared with last year, we find a reduction in Burmah, Bengal, and Bombay, owing to the excess brought into the figures of 1882-83, by the reduction of Customs Establishments; and by the special refund in Bombay of 14,6 alluded to in last year's report. The accounts fell short of the estimates in India by an amount that represents the marine pensions now charged under Marine; but in Burmah and the Punjab they exceed the estimates mostly by reason of short provision for the increase of charges in these comparatively new provinces.

206. Under *Donations to Civil Funds* the Bombay charge has ceased with the lapse of the fund, and the charge in the case of the Bengal fund fell short of the amount which, as reported in last year's report, was estimated to come in 1883-84, but actually came in 1882-83. See para. 44 above.

207. The *Military and Medical Fund* charges were over-estimated both in Madras and in Bombay.

30.—Stationery and Printing.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
PRINTING ESTABLISHMENTS—				
77,1	India	79,0	79,0	85,1
6,1	Central Provinces	5,6	6,7	6,5
10,5	British Burmah	11,2	8,7	8,7
2,4	Assam	2,7	3,9	3,5
30,8	Bengal	27,5	32,2	32,3
32,4	North-Western Provinces	31,9	31,4	29,7
24,1	Punjab	24,5	22,5	22,5
30,7	Madras	27,8	33,3	35,1
27,0	Bombay	27,6	26,9	27,3
241,1	TOTAL, PRINTING	237,8	244,6	250,7
STATIONERY—				
60,0	Bengal	48,4	68,9	67,5
18,8	Madras	14,7	42,7	29,4
25,1	Other Provinces	28,1	25,4	25,6
162,6	England	133,0	123,0	112,5
266,5	TOTAL, STATIONERY	224,2	260,0	235,0
507,6	TOTAL	462,0	504,6	485,7

208. *India, Central Provinces, Assam, Bengal, and Madras*, have all exceeded their estimates for Government Printing, and have little explanation to give besides that the increase of work necessitated the sanction of increased establishments and machinery, which had not been fully provided for.

209. The estimates for purchase of *Stationery* in the Bengal office were altogether insufficient, 48,3 being purchased against an estimate of 30,0 only. The excess in Madras is due to a charge of 15,1 on account of stationery sent out by the India Office, being, in consequence of some mistake of description, sent out in the Remittance Account and adjusted in India instead of being finally brought to book in England. The local

Section E.—MISCELLANEOUS CIVIL CHARGES—*continued.*

purchases of stationery in India were within the estimate. The charges for stores in England would, with the inclusion of the 15,1 just noticed, have nearly equalled the Budget estimate.

1882-83.		31.—Miscellaneous.		1883-84.	
Accounts.			Budget.	Revised.	Accounts.
7,4	Allowances, Rewards, &c.	. . . . .	5,8	7,7	8,6
25,7	Remittance Charges		28,7	25,2	23,5
5,5	Books and Periodicals		5,7	6,6	8,6
28,8	Charitable Payments		46,0	27,7	26,8
14,8	Rewards for destruction of wild animals		13,9	17,1	19,3
78,7	Petty Establishments		87,3	75,6	75,8
2,8	Petty Construction and Repairs		2,6	2,7	3,8
23,6	Miscellaneous Refunds		77,7	66,6	25,2
65,6	Other Charges		67,2	57,5	58,3
252,9		TOTAL, INDIA	334,9	286,7	249,9
ENGLAND—					
7,9	Fines and Penalties remitted	}	30,0	33,5	20,1
20,6	Other Items				
281,4		TOTAL	364,9	320,2	270,0

210. Under most of these heads the estimates have been followed as closely as the varying nature of the expenditure admits. Under *Charitable Payments* Burmah made a budget provision of 17,9 but spent almost nothing (as was also the case in 1882-83.) The excess payments for *destruction of wild animals* are in Madras (8,2 against estimate 3,4) due to enhancement of scale of rewards in that Presidency. The diminution under *Petty Establishments*, also occurring mostly in Madras, is to a great extent balanced by increase in that portion of the same charge which comes under the head of General Administration. Under *Miscellaneous Refunds*, the estimate is made largely by rule-of-thumb,—that is, at a fixed amount based on the experience of several years. The charges everywhere but in Burmah were very small.

211. The estimate under *Other Charges*, is partly in nature of a reserve for unforeseen expenditure; and although in some provinces (*e.g.*, Bengal) the Budget provision was exceeded, yet the expenditure on the whole was within the assigned limits.

212. The *English* figures showed a saving 10,8 under the head of payments for Marine Insurance and stores lost. The high figure of the revised estimate in England should be taken against the similar high figure upon the receipt side.

Section F.—FAMINE RELIEF AND INSURANCE.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
1,500,0	EXPENDITURE	1,500,0	1,500,0	1,500,0

213. The total of this head is necessarily fixed. But the inability of the Public Works Department to work up to their estimates caused a large part of the fixed sum to be transferred from Protective Works (in the estimates) to Reduction of Debt (in the actual accounts). The actual Famine Relief charges were very small.

1882-83. Accounts.	32.—Famine Relief.	Budget.	1883-84. Revised.	Accounts.
22,1	Expenditure	12,5	10,0	9,2

214. Small charges of 2 and 1,3 occur in Assam and Bengal, being mostly on account of relief to the tribes on the Eastern Frontier; 3,2 in Madras in further write-off of irrecoverable advances given during the famine of 1876-78; and 4,4 due to some small relief works in Bombay.

1882-83. Accounts.	33.—Protective Works—Railways.	Budget.	1883-84. Revised.	Accounts.
—278,3	Southern Mahratta Railway . . . . .	...	—22,1	—22,1
183,0	Rewari-Ferozpur Railway	560,2	522,6	513,8
2,3	Saugor-Katni-Bilaspur Survey	5,0	9,1	7,9
7,3	Jhansi-Manikpur	203,2	98,0	109,2
	{ Cuddapah-Nellore	105,0	27,0	27,4
2,1	{ Adoni-Guntoor	150,0	90,0	91,1
4,4	Vizagapatam-Raepur	5,0	13,7	11,6
3,5	Western Deccan	4,7	—3,5	—3,5
—53,4	Stores	—20,6	—108,9	—108,9
—129,1	TOTAL	1,012,5	625,9	626,5

215. The expenditure greatly fell short of the budget proposals. Most of the expenditure is on the Rewari-Hissar Railway, progress on which was delayed by the difficulty of getting fuel for manufacture of bricks. For the two other Railways, Jhansi-Bargarh and Cuddapah-Nellore, sanction for the commencement of works was not received so soon as hoped for. The credits for stores exceed the estimates owing to short supplies during the year.

216. The following is a statement of the progress on each of the above works:—

Southern Mahratta.—A further recovery, at one time doubtful, was made from the Company, on account of expenditure incurred by Government.

Rewari-Ferozpur.—Rewari to Hissar, 89 miles, opened on May 1st, 1883, and Hissar to Sirsa, 51 miles, opened on March 1st, 1884 (20th March 1883 and January 1st, 1884, for goods). From Sirsa to Ferozpur earthwork and minor bridges nearly completed. Large bridge over Hansauti and Gaggar rivers completed.

Jhansi-Manikpur.—Works designed. Detailed estimates prepared. Land nearly all taken up. About one-third of total earthwork completed, materials being collected for minor works, and some progress made on the foundations of larger bridges.

Cuddapah-Nellore.—Line located. Preliminary operations commenced. Surveys for western extension commenced.

Bellari-Kistna.—Construction sanctioned in September. Cuttings and embankments in progress at intervals. Building materials collected, and several bridges begun.

Vizagapatam-Raepur.—Survey completed.

Western Deccan.—Expenditure reimbursed by Company.

Stores.—Account closed by issue of stores to Rewari-Ferozpur Railway.

1882-83. Accounts.	34.—Protective Works—Irrigation.	Budget.	1883-84. Revised.	Accounts.
203,4	TOTAL	343,3	291,0	283,2

Section F.—FAMINE RELIEF AND INSURANCE—*continued.*

217. The following is the expenditure on Protective Works, Irrigation :—

1882-83. Accounts.		Outlay before 1883-84.	Outlay during 1883-84.		
			Budget.	Revised.	Accounts.
	BENGAL—				
...	Orissa Coast Canal . . . . .	...	...	30,0	30,0
	NORTH-WESTERN PROVINCES—				
87,8	Betwa Canal	122,3	105,0	120,0	111,7
	PUNJAB—				
58,2	Swat River Canal	232,8	55,0	37,6	39,0
	BOMBAY—				
59,9	Nira Canal	194,6	59,8	39,1	37,3
37,6	Mhasvad Tank	91,2	60,2	46,4	37,1
13,5	Gokak Canal	26,6			10,2
	MADRAS—				
6,4	Survey, &c., for Canal Irrigation to Go- palpore	496,8	20,0	17,9	17,9
...	Reserve . . . . .	...	43,3	...	...
263,4	TOTAL	1,164,3	343,3	291,0	283,2

218. The differences, on each work, which are not very great, arise from the greater or less progress secured during the year. The amount taken in the estimates as "reserve" was not required.

219. *Betwa Canal.*—The head works (weir across river, subsidiary weirs, canal head and weir sluices) are nearly complete. Excavation of main canal nearly complete. Kathanud Branch practically complete. Hamirpur Branch half finished. Kalpi Branch levelled.

220. *Swat River Canal.*—Work is practically complete, only a few distributary channels remain. Water is passing down the main canal.

221. *Nira Canal.*—Dam at Bhatgarh reservoir raised ten feet above river. Weir across Vir Nala completed. Main canal completed to 33rd mile and works in full progress to 52nd.

222. *Mhasvad Tank.*—Dam practically complete, and first 5 miles of excavation.

223. *Gokak Canal.*—Main weir and head sluices complete. First section of canal completed. Distributaries in progress.

224. The expenditure under Protective Works includes grants of 30,0 towards the Orissa Coast Canal, and 13,3 to the Buckingham Canal.

35.—Reduction of Debt.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
1,343,6	TOTAL	131,7	573,1	581,1

225. The amount estimated to be available for reduction of debt was increased by the sum short spent upon Railways and Irrigation.

226. The amount opened with an available balance of 79,3 in India (apart from the amount transferred, or held for transfer, to the English account.) Of this sum only 9,3 were required for payment on account of the four loans under discharge; so that 70,0 were still unappropriated. This sum, together with the amount for 1883-84, or 651,1 in all, was simply held in balance, so as to reduce *pro tanto* the necessities for borrowing in the year 1884-85.

227. The amount transmitted to England in 1882-83, Sterling £1,001,393, was applied in purchase and cancellation of £990,000 4 per cent. Debentures and £3,584 of 4 per cent. Stock.

Section G.—PRODUCTIVE PUBLIC WORKS REVENUE ACCOUNTS.

228. The following is a general statement of the Revenue Accounts :—

	State Railways.	East Indian Railway.	Guaranteed Railways.	Irrigation.	TOTAL.
Specific Revenue	3,082,2	4,999,4	7,836,0	936,6	16,854,2
Land Revenue . . . . .	...	...	...	534,1	534,1
TOTAL	3,082,2	4,999,4	7,836,0	1,470,7	17,388,3
Working Expenses	1,705,7	1,787,2	4,147,8	514,8	8,155,5
Surplus Profits, Land, and Super- vision . . . . .	...	209,6	637,3	...	846,9
Charges in respect of Capital—					
<i>a.</i> Interest on Debt	1,329,8	504,3(<i>a</i>)	...	845,3	2,679,4
<i>b.</i> Annuities . . . . .	...	1,203,1	...	...	1,203,1
<i>c.</i> Guaranteed Interest . . . . .	...	...	3,296,8	...	3,296,8
TOTAL EXPENDITURE	3,035,5	3 704,2	8,081,9	1,360,1	16,181,7
Net Gain or Loss according to Accounts	+46,7	+1,295,2	—245,9	+110,6	+1,206,6
Deduct—Exchange(<i>b</i>) . . . . .	...	302,9	656,8	...	959,7
Net Gain or Loss including Exchange	46,7	+992,3	—902,7	+110,6	+246,9
Compare 1882-83	—114,6	+515,5	—956,6	+58,1	—497,6
„ 1881-82	—290,4	+1,071,4	—717,2	+87,8	+151,6

(*a*). Includes 1,1 on account of Eastern Bengal Railway.

(*b*). Exchange is taken for the purpose of this statement at Rs2 for each sterling pound paid.

229. State Railways shew an improvement in their returns which considerably exceeds the increased burden of additional Capital expenditure. The East Indian Railway, in which 1882-83 was an exceptionally bad year, shews a return to something near the high figure of 1881-82, and Guaranteed Railways shew a somewhat better return than last year. The returns upon Irrigation are also improved, though not quite so much as the above figures shew; for as compared with former years, they are relieved of the exchange charge on the interest paid to the Madras Irrigation Company.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS.

1882-83. Accounts.		Budget.	Revised.	Accounts.
12,224,1	RECEIPTS	12,355,6	12,969,8	13,240,5

XXV.—State Railways Gross Earnings—including East Indian Railway.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
2,646,3	State Railways gross earnings	2,730,5	3,087,3	3,082,2
4,601,3	East Indian Railway gross earnings	4,655,2	5,030,2	4,999,4

230. The working account of these Railways is as follows :—

ACCOUNTS, 1882-83.			Capital, 31st March 1884.		BUDGET, 1883-84.			REVISED, 1883-84.			ACCOUNTS, 1883-84.			Percentage of charges.
Gross.	Main- tenance.	Net.			Gross.	Main- tenance.	Net.	Gross.	Main- tenance.	Net.	Gross.	Main- tenance.	Net.	
1,113,3	588,7	524,6	9,684,1	Rajputana and Malwa	1,160,0	605,0	555,0	1,320,0	690,0	630,0	1,310,7	697,4	622,3	52'8
32,0	23,8	8,2	880,2	Sindia	31,0	23,3	10,7	25,1	11,1	14,2	25,1	11,3	13,8	45'0
67,3	48,5	21,8	644,8	Wardha Coal	65,0	47,5	17,5	70,0	21,0	58,0	76,5	21,6	54,0	28'2
231,9	176,3	55,6	4,645,1	Punjab Northern	245,0	180,0	65,0	245,0	170,0	75,0	243,7	186,2	57,5	76'4
519,1	319,1	200,2	7,068,1	Indus Valley	465,0	310,0	155,0	647,5	352,5	295,0	641,2	344,5	296,7	53'7
16,0	...	16,0	1,016,0	Dhond and Manmad	15,0	...	15,0	18,8	...	18,8	19,2	...	19,2	...
1,070,8	1,153,4	820,4	23,047,5	TOTAL IMPERIAL	1,084,0	1,165,8	818,2	1,244,6	1,091,0	1,001,0	1,215,4	1,201,0	1,054,4	54'2
85,0	40,1	36,8	980,5	Nagpur and Chattisgarh	105,0	67,5	37,5	130,0	64,0	66,0	129,6	64,6	65,0	49'8
158,7	98,8	59,9	2,330,0	Rangoon and Irrawaddy and Sittang Valley	276,5	99,0	77,5	165,0	97,5	67,5	167,7	102,1	65,6	60'8
16,5	8,7	7,8	936,4	Calcutta and South-East- ern	12,5	9,2	3,3	31,5	20,0	11,5	31,8	19,5	12,3	61'3
7,4	5,1	2,3	35,5	Nalhati	7,0	6,3	7	8,0	6,2	1,8	8,0	5,6	3,4	70'0
71,0	44,0	27,0	1,222,7	Triploot	123,0	73,0	50,0	95,0	66,0	29,0	98,2	67,0	30,3	69'1
228,0	107,2	120,8	2,250,4	Northern Bengal	230,0	110,0	120,0	211,0	125,0	86,0	213,3	123,6	89,7	57'9
39,8	27,1	12,7	376,3	Patna-Gaya	25,0	...	25,0	47,0	23,0	23,1	47,0	23,3	23,7	49'5
54,3	36,6	17,7	977,0	Cawnpore-Achneyra	61,5	38,1	24,4	57,5	34,0	19,5	57,7	36,8	26,0	63'7
4,9	4,2	7	72,5	Ghazipur Dildernagar	5,0	3,9	1,1	3,5	1,3	2,2	3,5	1,3	2,2	34'2
...	...	...	470,2	Amritsar-Patbankot	...	...	...	3,2	4,5	1,3	...	...	...	...
66,5	380,8	285,7	9,052,4	TOTAL PROVINCIAL	746,5	407,0	339,5	751,7	446,4	305,3	756,8	444,7	312,1	58'7
2,646,3	1,534,1	1,112,1	13,909,0	TOTAL BOTH	2,730,5	1,572,8	1,157,7	3,087,3	1,692,0	1,306,3	3,082,2	1,705,7	1,376,5	55'3
4,601,3	1,822,2	2,779,1	...	EAST INDIAN RAILWAY	4,655,2	2,748,0	2,907,2	5,030,2	1,830,0	3,200,2	4,999,4	1,787,2	3,212,2	35'7

231. The budget estimate for State Railways showed a slight advance over the accounts of 1882-83, representing the additional mileage open during the year. The results of the year have for the most part been favourable, State Railways giving 351,7 and East Indian Railway 344,2 of gross earnings in excess of estimate. For Guaranteed Railways the estimates did not anticipate continuance of the high figures of the past year, but the accounts shew a slight increase of 227,5.

232. Among the Imperial State Lines, the Indus Valley received a very large accession of traffic and the Rajputana also shewed a considerable increase. There was no increase of expenditure except such as directly arose from the increase of traffic.

233. The Provincial lines did not work up to estimate in their net result. This was mainly owing to too sanguine expectations of the Bengal authorities, who also omitted in their estimates to provide for renewals of way, which in the course of the year were found absolutely necessary, and ought, it would appear, to have been foreseen.

234. *Rajputana-Malwa*.—The goods traffic increased very considerably, partly owing to the opening of the Rewari-Firozpur line, and partly owing to introduction of new rates from 1st January 1883. The maintenance charges increased in greater ratio than the traffic, mainly owing to the heavier repairs to rolling stock which become necessary as the stock gets older. The work was carried out at a quicker rate than anticipated on the revised estimates, and brought into the accounts a charge of 7,4 in excess.

235. *Sindia*.—The Budget Estimate provided for twelve months' transactions, but, in consequence of a new working agreement with the East Indian Railway (whose accounts are made up by the calendar half year), the figures of only nine months, April to December, came into the accounts. The net amount for the nine months was better than the estimate for the year.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—continued.

236.—*Wardha Coal*.—The output of coal and the gross receipts were better than estimate; upon the Expenditure side, there was a write-back of 27,1 from Revenue to Capital Account, being capital outlay of former years upon the colliery works.

237. *Punjab Northern*.—The Revenue was maintained during the year at the budget figure, but the Expenditure exceeded. The reduction of expenditure by 10,0 made in the revised estimate was a mistake; it should have been made in the Northern and not in the Southern section of the railway.

238. *Indus Valley*.—A large export trade in wheat sprung up during the year, which resulted in a very large improvement of Revenue. A certain increase of expenditure necessarily followed, but was reduced at the end of the year by savings in the Locomotive Department.

239. *Dhond and Manmad*.—A considerable improvement showed itself in the traffic on this line, so that the net earnings of Government were increased from 15,0 Budget to 19,2 accounts.

240. *Nagpur-Chattisgarh*.—The traffic upon this line has developed beyond expectation. The Budget estimate was taken at 105,0 at a time when there was little means of estimating the full effect of the extension, but the accounts show 129,6 with even less working expenses than estimated.

241. *Burmah Railways*.—The estimate here was not worked up to, partly owing to the unsuccessful rice-crop, and partly because the Sittang Valley line was not opened so soon as expected. The expenditure at the end of the year included an unexpected issue of permanent-way materials.

242. *Calcutta and South Eastern*.—The Diamond Harbour branch of this line was separately shown in the Budget Estimates, while the revised estimates and accounts shew the whole as a single undertaking. Allowing for this the Budget Estimate should be stated at 25,0—18,4 = 6,6; which, through considerable improvement in the passenger traffic, became in the accounts 31,8—19,5 = 12,3.

243. *Nalhati Railway*.—Also shows a slight improvement.

244. *Tirhoot Railway*.—The Budget Estimate was placed far too high, but the diminution shown in the actuals is largely due to the Western Extension and the Mokameh lines not being opened as soon as was expected in the estimates. The net outturn is a little in advance of last year.

245. *Northern Bengal*.—The partial failure of the jute crop caused a falling off in the traffic, and on the other hand, large renewals of the line were found necessary for safety. The accounts therefore showed 213,3—123,6 = 89,7 against Budget Estimate 230,0—110,0 = 120,0.

246. *Patna-Gya*.—The figures of this line which are those of calendar year 1883, shew a falling off in traffic, as compared with 1882. The comparison in respect of net results is a little more favourable, but it must be remembered that the figures of 1882-83 were those of nine months only.

247. *Cawnpore-Achneyra*.—This line embraces the following, which have hitherto been shown separately: Cawnpore-Farukhabad, Farukhabad-Hathras, Muttra-Hathras, and Muttra-Achneyra, which the opening of the Farukhabad-Hathras section, and of the Jumna Bridge at Muttra in July 1884, throws into one continuous line. The through-opening of the line did not take place so soon as the Budget Estimates expected, and the result is shown in actuals 57,7—36,8 = 20,9 against estimate 72,5—46,1 = 26,4 (of which 10,0—8,0 = 2,0 the Farukhabad-Hathras portion was shewn under Non-Productive.)

248. *Ghaziपुर-Dildarnagar*.—An apparent falling off appears here owing to the usual effect of a new working agreement with the East Indian Railway, in bringing into the year's figures only nine months' transactions. The traffic has been quite up to Budget standard.

249. *Amritsar-Pathankot*.—Was opened only on January 1, 1884, and the traffic being worked by the Sindh, Punjab and Delhi Railway, the figures came in after the close of the quarter, that is, in the accounts of 1884-85.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—continued.

East Indian Railway.

250. The figures of this important line may be shewn in somewhat greater detail :—

1881-82.	1882-83.		Budget.	1883-84. Revised.	Actuals.
		EARNINGS—			
1,278,4	1,221,1	Coaching	1,240,0	1,256,1	1,291,9
3,305,4	3,235,7	Goods	3,290,0	3,669,4	3,635,9
126,7	144,5	Miscellaneous	125,2	104,7	71,6
<u>4,710,5</u>	<u>4,601,3</u>	TOTAL	<u>4,655,2</u>	<u>5,030,2</u>	<u>4,999,4</u>
		WORKING EXPENSES—			
461,6	732,5	Maintenance	615,5	705,2	710,0
390,0	449,5	Locomotive	429,5	443,2	426,9
140,6	153,6	Carriage and wagon	170,6	158,7	160,8
267,0	279,3	Traffic	286,0	301,8	300,3
189,6	207,3	General and Miscellaneous	246,4	221,1	189,2
<u>1,448,8</u>	<u>1,822,2</u>	TOTAL	<u>1,748,0</u>	<u>1,830,0</u>	<u>1,787,2</u>

251. The improvement in coaching traffic is due to the development of third class traffic; that in goods to a large grain and seed traffic.

252. Heavy renewals of permanent-way increased the expenditure under maintenance, and the locomotive account is also charged with similar expenditure on renewals. This expenditure is largely dependent upon supplies from England and came into the account somewhat sooner than expected. The increase of traffic charges necessarily follows the increase of earnings.

XXVI.—Guaranteed Railways, Net Traffic Receipts.

ACCOUNTS, 1882-83.			Guaranteed Interest, 1883-84.	GUARANTEED RAILWAYS.	BUDGET, 1883-84.			REVISED, 1883-84.			ACCOUNTS, 1883-84.			Percentage of Maintenance.
Gross.	Maintenance.	Net.			Gross.	Maintenance.	Net.	Gross.	Maintenance.	Net.	Gross.	Maintenance.	Net.	
1,075,4	553,8	521,6	397,8	Bombay, Baroda, and Central India	1,050,0	480,0	570,0	1,300,0	500,0	700,0	1,211,7	497,6	714,1	41'07
642,2	266,4	375,9	154,8	Eastern Bengal	600,0	255,0	345,0	405,0	260,0	335,0	488,0	202,3	226,6	53'05
3,508,9	1,737,1	1,771,8	1,147,5	Great Indian Peninsula	3,300,0	1,625,0	1,675,0	3,250,0	1,700,0	1,650,0	3,242,9	1,751,1	1,501,5	52'39
682,6	433,3	249,3	52,3	Madras	700,0	470,0	230,0	665,0	420,0	245,0	601,0	404,6	286,4	58'55
479,4	324,2	155,2	31,5	Oudh and Rohilkhand	548,5	350,5	180,0	570,0	310,0	260,0	574,0	303,2	275,7	52'37
1,044,6	676,4	374,2	554,1	Sindh, Punjab, and Delhi	1,030,0	640,0	390,0	1,130,0	995,0	135,0	1,122,3	675,9	446,4	60'22
376,3	240,2	136,1	205,8	South Indian	380,0	240,0	140,0	390,0	250,0	140,0	400,3	252,8	147,5	63'14
<u>7,813,5</u>	<u>4,231,4</u>	<u>3,582,1</u>	<u>3,206,8</u>		<u>7,608,5</u>	<u>4,069,5</u>	<u>3,539,0</u>	<u>7,800,0</u>	<u>4,135,0</u>	<u>3,365,0</u>	<u>7,836,0</u>	<u>4,147,8</u>	<u>3,688,2</u>	<u>52'93</u>

253. The *Bombay-Baroda* line exhibits the increase of traffic brought on by the through-opening of the Rajputana line. Floods in September 1882 prevented the full realization, in 1882-83, of this increase, and floods in July 1883 have hindered it also in 1883-84, but the returns are on the whole greatly improving, and the realizations were some 15 per cent. better than estimate. The increased traffic caused a comparatively small increase of outlay.

254. The failure of the jute-crop of 1883-84 greatly reduced the earnings of the *Eastern Bengal* Railway, to whose receipts the jute traffic is a main contributor. On the expenditure side there was an increase for outlay on rolling-stock and steam flotilla.

255. The traffic on the *Great Indian Peninsula* line has been very high for the past two years, but has not maintained itself in 1883-84, and, as the estimates shew, it was not expected to do so. The expenditure side shews a considerable increase, arising in part from damages done to the line by floods in July 1883.

256. The *Madras* Railway shewed a slight improvement (chiefly at the very end of the year) in traffic, and, in the other hand, the considerable amounts provided for renewals of rolling-stock were not all required. There has also been a reduction in the charges of ordinary working.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—continued.

257. The *Oudh and Rohilkhand* Railway, which last year shewed exceptionally bad figures, has recovered itself, both in respect of traffic and of economy of working.

258. The returns of the *Sind, Punjab and Delhi* Railway have been improved by the export traffic of wheat, *vid* Kurrachi, the coaching traffic having fallen off. The increased traffic brought in increased expenditure, and there were also heavy renewals of permanent-way and rolling-stock. The revised estimates placed against this line a debit of 325,0 for write-off of loss on the Indus flotilla, but the Secretary of State did not permit this charge to be taken in the Revenue account of the Government.

259. The figures of the *South Indian* Railway shew slightly better results than last year.

XXVII.—Irrigation and Navigation, Direct Receipts.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
IMPERIAL—				
225,4	Punjab	232,0	240,0	239,6
21,3	Madras	14,3	14,8	15,4
24,2	Bombay	26,9	29,5	29,6
270,9	TOTAL IMPERIAL	273,2	284,4	284,6
PROVINCIAL—				
130,3	Bengal	120,0	122,5	117,0
528,3	North-Western Provinces	492,2	537,6	535,0
658,6	TOTAL PROVINCIAL	612,2	660,1	652,0
1,5	England . . . . .	...	...	...
931,0	TOTAL	885,4	944,5	936,6

260. In the *Punjab* the amount of land brought under irrigation in the Western Jumna Canal was greater than anticipated, while the reverse was the case on the Bari-Doab and Sirhind Canals. The *Madras* figure of 1882-83 included 5,5 which appears more correctly to belong to Land Revenue, and the figure of direct receipts reverts to its old standard. The *Bombay* figure is increased by several small amounts.

261. Under *Provincial*. The *Bengal* figure was affected by abnormally large remissions of revenue upon the Sone Canal, and the assessments of the year were not collected in full: The revenue of the year has fallen off from 125,5 in 1881-82 and 130,3 in 1882-83. The *North-Western* revenue on the other hand progresses in most of the canals.

Madras Irrigation and Canal Co. (Net Traffic Receipts.)

1882-83. Accounts.		Budget.	Revised.	Accounts.
9	Earnings . . . . .	...	...	...
6,5	Working Expenses . . . . .	...	...	...
—5,6	TOTAL	...	...	...

262. This canal is now grouped with the other Madras canals under the general head.

XXVIII.—Portion of Land Revenue due to Irrigation.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
87,3	North-Western Provinces	87,2	87,2	87,2
33,8	Punjab	40,5	72,5	72,5
314,4	Madras	370,5	330,9	336,9
33,6	Bombay	47,3	52,2	37,5
469,1	TOTAL	545,5	542,8	534,1

263. The *Punjab* figure includes 36,1 arrears of water advantage rate on Well-Lands credited in the accounts of the Bari Doab Canal. The *Madras* estimates were pitched too high, as explained in last year's report. The same may be said of *Bombay*; the Budget Estimates stated at far too high a figure the portion of Land Revenue which is to be taken as due to Irrigation.

Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT).

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
11,741,7	EXPENDITURE	11,836,4	12,059,7	12,033,9

264. The increase here is for the most part in the payment of surplus profits to the East Indian Railway Company and to Guaranteed Companies. To some extent also it includes the heavier working expenses entailed by the increased traffic on the State and East Indian Railways.

36.—State Railways Working Expenses:—Including East Indian Railway.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
1,534,2	EXPENDITURE— State Railways	1,572,8	1,691,0	1,705,7
1,822,2	EAST INDIAN RAILWAY— Working Expenses	1,748,0	1,830,0	1,787,2
216,2	‡ Surplus profits paid to the Company			
31,0	Contribution to Provident Fund of 1 per cent. on net Traffic Receipts	188,4	215,5	209,6
2,069,4	TOTAL E. I. RAILWAY	1,936,4	2,045,5	1,996,8

265. The first two of these figures have been disposed of in dealing with the Revenue ; the increase under the other heads follows the general increase of net earnings.

37.—Guaranteed Railways, Surplus profits, Land and Supervision.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
83,5	MOIETY SURPLUS PROFITS— Bombay, Baroda and Central India	75,0	110,2	110,2
76,4	Eastern Bengal Railway	97,0	115,1	115,1
326,7	Great Indian Peninsula Railway	312,5	344,7	344,7
72,2	LAND AND CONTROL	98,8	71,5	67,3
558,8		583,3	641,5	637,3

266. The estimates of surplus profits are necessarily calculated upon the rates of Revenue and Expenditure taken in the Budget, and the improvement in the net earnings has produced an increase in the Companies' share of the surplus. The saving under the last head arises from the Companies finding their actual requirements for land less than they had estimated for.

38.—Irrigation and Navigation, working expenses.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
96,6	IMPERIAL— Punjab	102,3	100,0	98,9
78,4	Madras	121,0	90,2	90,4
24,1	Bombay	25,5	24,3	24,2
199,1	TOTAL	248,8	214,5	213,5
114,8	PROVINCIAL— Bengal	108,4	108,4	106,9
187,8	North-Western Provinces	192,1	196,1	194,4
302,6	TOTAL	300,5	304,5	301,3
2	England . . . . .	...	...	...
501,9		549,3	519,0	514,8

**Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(REVENUE ACCOUNT)—continued.**

267. The decrease in Madras arises from the transfer to Non-productive of items belonging to old irrigation works, as noticed in last year's report. The other figures require little explanation; the saving in the Punjab is in an item of "reserve" provided in the estimates but not really required; the excess in the North-Western Provinces arose from the additional requirements of extended irrigation.

39.—Charges in respect of Capital.

(a)—Interest on Debt.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
INTEREST ON CAPITAL FOUND BY GOVERNMENT—				
1,226,7	State Railways	1,308,0	1,321.0	1,320,8
138,3	East Indian Railway	200,5	191.0	191,3
784,2	Irrigation	853,7	845,7	845,3
20,3	Public Improvements	21,6	...	...
<u>2,169,5</u>	TOTAL	<u>2,383,8</u>	<u>2,357,7</u>	<u>2,366,4</u>
INTEREST ON OTHER CAPITAL—				
East Indian Railway Commutation Stock—				
3	Rupee	4	4	3
202,6	Sterling	204,6	201,3	201,3
119,9	East Indian Railway Debentures	67,5	67,2	67,4
25,6	3½ per cent. East Indian Railway Annuity Redemption Stock	29,5	42,9	42,9
...	Do. Do. Eastern Bengal Railway . . . . .	...	...	1,1
<u>2,517,9</u>		<u>2,685,8</u>	<u>2,669,5</u>	<u>2,679,4</u>

268. The figures placed against State Railways, Irrigation and Public Improvements depend upon the estimated capital outlay of the year and differ only as the actual outlay has differed from the estimated. The Public improvement figure is now altogether written out of the account by the transfer to another account of the expenditure on the Madras Harbour.

269. The following statement continues from last year, the capital account of construction and the particulars of the charges for *Capital found by Government* :—

	State Railways.	Irrigation.	Public Improvements.	TOTAL.	Amount of Interest at 4 per cent.
Capital Expenditure at end of 1882-83	31,366,2	20,766,9	533,1	52,666,2	2,106,7
Capital transferred from Ordinary, 1883-84	503,2(a)	10,0	—533,1	—19,9	—8
Capital Expenditure during 1883-84	<u>2,518,0</u>	<u>722,5</u>	<u>...</u>	<u>3,240,5</u>	<u>129,6</u>
Capital account at the end of 1883-84, being the sum of the last three lines	<u>34,387,4</u>	<u>21,499,4</u>	<u>...</u>	<u>55,886,8</u>	<u>2,235,5</u>

270. The following is the calculation of interest chargeable during the year :—

	State Railways.	Irrigation.	Public Improvements.	Total.
Interest on Capital account at beginning of the year	1,254,7	830,7	21,3	2,106,7
Interest on Capital transferred (b)	19,8	2	—21,3	—1,3
Half interest on Capital spent	<u>50,3</u>	<u>14,4</u>	<u>...</u>	<u>64,7</u>
TOTAL INTEREST CHARGED	<u>1,324,8</u>	<u>845,3</u>	<u>...</u>	<u>2,170,1</u>
Add ½ per cent. on the Holkar Loan of a crore which bears 4½ per cent. interest	<u>5,0</u>	<u>...</u>	<u>...</u>	<u>5,0</u>
	<u>1,329,8</u>	<u>845,3</u>	<u>...</u>	<u>2,175,1</u>

(a) *Viz.*, 18,1 by credit to extraordinary and 485,1 by credit to ordinary. See para. 28j.

(b) The figure under State Railways is short by 3, and that under Irrigation short by 2, in consequence of half-interest only being calculated on the transfer from extraordinary.

**Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(REVENUE ACCOUNT)—continued.**

271. Under East Indian Railway we see 191,3 under the first head and 67,4 under the next last, as compared with 138,3 and 119,9 in last year, which difference arises from the discharge of debentures in 1882-83. The redemption of annuity by issue of $3\frac{1}{2}$ per cent. stock also adds to the charge taken against that head, though differences in the time of payment prevent a precise correspondence between the increase under this head and the diminution of charge for annuities. The details of the account will however be shewn under the next head.

(b)—Annuities in Purchase of Guaranteed Railways (including Sinking Funds.)

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
ENGLAND—				
262,0	4 per cent. on deferred annuity	262,0	262,0	262,0
922,7	Annuity of 1,179,0; unredeemed portion			904,8
30,9	Investment made in respect of the redeemed	945,6	941,3	
	portion			35,2
1,1	Contribution to management			1,1
<hr/>		<hr/>	<hr/>	<hr/>
1,216,7	TOTAL ENGLAND	1,207,6	1,203,3	1,203,1

272. The whole of these figures have to do with the East Indian Railway, and may be considered always with the figures of that Railway shewn under "Interest on Capital."

273. The following statements shew the particulars of the four parts of the original "redemption account" of the capital of the Guaranteed Company:—

	Amount.	Rate of charge.	CHARGE TO CAPITAL. Sterling. R	
(A) Debentures all paid off at par	2,950,000	...	2,950,000	
(B) Debenture stock $4\frac{1}{2}$ per cent.				
Redeemed by issue of $3\frac{1}{2}$ per cent.	24,740	120	29,688	...
Not yet discharged	1,475,260	...	1,475,260	...
TOTAL	1,500,000	...	1,504,948	...
(C) The annuities of £5-12-6 representing four-fifths of the commuted capital.				
a. Redeemed as follows:—				
1879-80. By issue of	Amount annuity.			
4 per cent. stock	£ s. d. £		£	R
1879-80. By issue of	230,217 5 0 4,092,751	£125	5,115,939	...
4 per cent. rupee				
paper	480 7 6 8,540	R1,250	...	1,06,750
1881-82. By issue of				
$3\frac{1}{2}$ per cent. stock	23,452 0 0	} £25' per £1 of annui- ty.	586,300	...
1882-83. By issue of				
$3\frac{1}{2}$ per cent. stock	19,213 6 6		480,333	...
1883-84. By issue of				
$3\frac{1}{2}$ per cent. stock	20,214 16 9		505,371	...
TOTAL REDEEMED	293,577 15 9	...	6,687,943	1,06,750
b. Yet Unredeemed	885,422 4 3			
TOTAL	1,179,000 0 0			
TOTAL REDEMPTION ACCOUNTS A, B AND C . . . . .	...	...	11,142,891	1,06,750

(D) Deferred annuity Capital—commuted value £6,550,000, on which 4 per cent. (£262,000 Sterling) plus $\frac{1}{4}$ surplus profits have to be paid.

**Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(REVENUE ACCOUNT)—concluded.**

274. The following therefore compares the present burden (31st March 1884) with that existing when the Railway was taken over :—

	Original charge.	Present rate of charge.	ACTUAL CHARGE, 1883-84.	
			England. £	India. ₹
1. <i>Debentures of £2,950,000</i>	£120,500	...	£	₹
Capital found by Government; sterling £2,950,000, at $4\frac{1}{2}$ per cent. =				
₹3,54,66,835 . . . . .	...	₹15,96,008		15,96,008
2. <i>Debenture stock, $4\frac{1}{2}$ per cent.</i>				
Unredeemed, 1,475,260	£66,387	£66,387	67,370	...
Redeemed, 24,740	£1,113	...		
Redemption stock at $3\frac{1}{2}$ per cent. £29,688 . . . . .	...	£1,039	324	...
3. <i>Annuities now Redeemed</i>	£293,578	...	...	...
Interest on £5,115,939 at 4 per cent. . . . .	...	£204,637	201,339	...
„ on ₹1,06,750 at 4 per cent. . . . .	...	₹4,270	...	3,320
„ on £1,572,004 at $3\frac{1}{2}$ per cent. . . . .	...	£55,020	42,560	...
4. <i>Annuities yet Unredeemed</i>	£1,179,000	£885,422	904,781	...
5. <i>Deferred annuity Capital</i>	£262,000	£262,000	262,000	...
6. <i>Add payment, under the Sinking Fund clauses, of the saving by redemption of annuity</i> . . . . .	...	£33,494	35,183	...
Contribution to management, &c. . . . .	...	...	1,154	...
TOTAL . . . . .	...	...	1,514,711	15,99,328
Add payment in respect of Capital outlay other than redemption account . . . . .			...	5,84,980
TOTAL CHARGE			1,514,711	21,84,308
Deduct difference between 15,96,008 (which is the charge against No. 1 as brought upon the company's accounts) and 13,27,500 (which is all that is passed to this account by Government, the rest being taken under the general head of Interest) . . . . .			...	2,68,508
NET CHARGE IN RESPECT OF E. I. RY. CAPITAL			1,514,711	19,15,800

275. The charge naturally exceeds a year's charge, as fixed by the figures of 31st March 1884, under heads Nos. 2a and 4 which are diminishing, and falls short under 2c and 3 which are increasing.

(c)—Guaranteed Railways Interest.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	GUARANTEED RAILWAYS INTEREST—			
8,0	India	5,2	5,7	12,5
3,309,9	England	3,296,0	3,284,2	3,284,3
3,317,9	TOTAL	3,301,2	3,289,9	3,296,8
24,9	MADRAS IRRIGATION AND CANAL CO. . . . .	...	...	...

276. The decreased payments on account of interest arose from new capital not being paid in so early as expected. To the Indian figure 6,9 was added on account of interest on overdrawn Capital which is charged here by credit to XXI, Interest.

Section H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
830,6	RECEIPTS	864,7	826,2	879,9

277. The receipts under all heads have been slightly better than estimated. The main improvement, as compared with last year, is under Railways.

XXIX.—State Railways.

1882-83. Accounts.		Budget.	1883-84. Revised	Accounts.
IMPERIAL—				
1,4	Bhopal Railway	2,4	2,4	2,6
48,4	Kandahar Railway	40,0	42,5	49,9
72,9	Punjab Railway, Northern Section	70,0	70,0	75,3
...	Rewari-Ferozpour	45,0	46,0	45,1
122,7	TOTAL	157,4	160,9	172,9
PROVINCIAL—				
...	Cawnpore-Furakhabad Extension	10,0	...	...
5,5	Sonarpur-Diamond Harbour Railway	12,5	...	...
10,6	Kaunia-Dhurla Railway	12,0	14,0	14,1
16,1	TOTAL	34,5	14,0	14,1
138,8	TOTAL BOTH	191,9	174,9	187,0

278. All these Railways shew a slight advance over last year's figures. The Cawnpore-Furakhabad and Sonarpur-Diamond Harbour Railways are now transferred to the Productive account.

279. The net returns on the four Imperial Railways are—

1882-83.		Budget. 1883-84.	Accounts. 1883-84.
-6	Bhopal	-2	-4
-3,0	Kandahar	0	+2,7
-11,9	Punjab Northern	-10,0	+9,2
...	Rewari-Ferozpour	10,0	+13,8

XXX.—Subsidized Railways.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
3,7	Bengal Central Railway	11,0	2,7	2,6
...	Southern Mahratta Railway . . . . .	...	...	1

280. The first receipt is merely interest realised from investing the sums deposited by the Company; that under Southern Mahratta represents earnings, the line having been opened for traffic on 24th March 1884.

XXXI.—Irrigation and Navigation.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
8+ 0	India	1,5+ 0	1,5+ 0	1,8+ 0
0+ 4,3	Burmah	0+ 3,6	0+ 3,7	0+ 4,0
0+ 1	Assam	0+ 0	0+ 0	0+ 0
0+78,2	Bengal	1,0+79,1	3+83,6	5+80,6
0+14,7	North-Western Provinces	0+11,8	0+13,9	0+15,2
11,9+ 2,6	Punjab	13,1+ 2,9	12,8+ 5,2	14,0+ 5,6
1,3+15,1	Madras	3,4+12,9	2,2+ 7,3	2,4+ 5,6
10,0+ 1	Bombay	12,0+ 0	12,1+ 0	12,2+ 0
24,0+115,1	TOTAL	31,0+110,3	28,9+113,7	30,9+111,0
139,1		141,3	142,6	141,9

281. These figures are in two sets, Imperial and Provincial.

282. Under Imperial the realizations finally came up to estimate, though at the time of the Revised Estimates a falling off was anticipated.

283. Under Provincial also the estimates were very accurately realized, except in Madras, where a reduction in the rates of fees and tolls on the Buckingham Canal de-

Section H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS
PRODUCTIVE—*continued.*

XXXII.—Military Works.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
29,2	India	24,4	20,6	24,8
2,8	Madras	3,0	3,0	3,5
9,6	Bombay	9,5	9,4	11,9
2,7	Other Provinces	2,3	3,7	3,8
44,3	TOTAL	39,2	36,7	44,0

284. These receipts are for the most part a multitude of petty items and they shew, on the whole, a slight improvement over estimate. Last year's figures, as mentioned in last year's report, contained some exceptional items under "India."

XXXIII.—Civil Buildings, Roads, and Services.

1882-83. Accounts.						Budget.	1883-84. Revised.		Accounts.
IMPERIAL—									
5,7	India					7,3	7,0	7,0	
14,4	England					17,4	16,9	16,6	
TOTAL						24,7	23,9	23,6	
PROVINCIAL AND LOCAL—									
A	B	A					B	A	B
0 +	2,0	0 +					1,9	0 +	2,2
2,3 +	12,3	2,7 +					12,2	2,5 +	11,9
5,6 +	4,2	4,5 +					4,1	4,5 +	4,1
1,6 +	11,3	7 +					9,9	4 +	10,8
21,3 +	52,3	25,0 +					53,4	20,0 +	51,0
51,1 +	81,8	16,1 +					85,7	16,1 +	83,7
4,0 +	58,5	3,4 +					60,5	4,0 +	57,0
8,2 +	62,7	20,0 +					53,6	10,6 +	63,8
72,5 +	32,9	66,8 +					36,1	68,4 +	34,5
TOTAL		139,2 + 317,4					126,5 + 318,9	149,6 + 331,1	
504,7		481,3					469,3	504,3	

A. Departmental.

B. In charge of Civil Officers.

285. These figures for the most part shew no great variation from last year's, or from the estimates. Departmental receipts in Bengal have fallen off, partly on account of smaller profits from brick-manufacture near Calcutta, partly from progress of bridge-building in Behar reducing the receipts from ferries; some arrear receipts, however, increased the receipts on account of Civil Officers. In the North-West, a receipt of 13,7 on account of profits on the Roorkee Workshops came in on making up the accounts. In Madras the departmental figure falls off by reason of slackness of work in the Presidency workshops, while the Civil Officers' figure appears to have been under-estimated.

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

1882-83. Accounts.		Budget.	Revised.	Accounts.
7,165,8	EXPENDITURE .	7,056,1	6,841,4	6,580,7

286. The accounts are largely affected by transfers between Productive and Ordinary heads, which in the first place give, on account of expenditure incurred before 1883-84, a net reduction of 48,0, and in the second place cause 368,0 of the estimated expenditure of the year, *viz.*, 350,8 under State Railway Capital and 17,2 under State Railway Revenue Account, to pass over to the account of Productive Capital Account. This transfer therefore accounts for 416,1 of the difference between Budget and Accounts, and the rest is made up of several smaller differences.

40—State Railways Capital Account.

1882-83. Accounts.		Budget.	Revised.	Accounts.
IMPERIAL—				
55,0	Bhopal Railway . . . . .	...	...	...
21,9	Director-General and Storekeeper	21,8	17,9	19,1
6,4	Other Establishments	10,0	9,2	5,3
—29,1	Hubli to Portuguese Frontier . . . . .	...	...	...
23,4	Surveys and other charges	55,7	61,9	54,6
77,6	TOTAL .	87,5	89,0	79,0
PROVINCIAL—				
118,1	Diamond Harbour Railway	5,3	—223,6	—223,6
48,6	Dinagepur Railway	46,4	—68,9	—68,9
120,7	Cawnpore-Furakhabad Extension	310,9	—124,3	—124,3
68,2	Jumna Bridge	11,1	—68,3	—68,3
2,4	Kaunia-Dhurla	7,9	6,0	5,0
26,1	Various Railway Surveys	36,1	9,5	1,0
6,1	Other charges	5,2	6,0	5,7
390,2	TOTAL .	422,9	—463,6	—473,4
467,8	TOTAL BOTH .	510,4	—374,6	—394,4

287. Under *Imperial* the programme of the Budget Estimate was very fairly carried out. The construction of the Bhopal Railway during the year has been charged to "Deposits;" as of the amount spent to date (Rs. 42,52,040), the share chargeable to the Government of India has been paid up by the charge of 7 lakhs in 1881-82 and 5½ lakhs in 1882-83. The remainder has been paid for by the Bhopal State.

288. The earthwork on this railway has been practically completed. The Nerbudda bridge and the Godavri viaduct both finished. Three quarters of minor bridges and all but three large bridges finished. Rails laid to top of the ghat (24 miles).

289. Under *Provincial* the main part of the account entries are writes-back of the expenditure incurred up to the end of 1882-83 upon the four railway works there mentioned, which have now been classed as productive. The write-back may be taken, upon the general account, as a set-off against the opposite transfer on account of Madras Harbour Works, namely—

Writes-back of expenditure incurred up to end of 1882-83.

	Ordinary Public Works.	P. P. Works Capital Expenditure.
Provincial Railways, Bengal and N. W.	—485,1	+485,1
Madras Harbour Works	+533,1	—533,1

**Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED
AS PRODUCTIVE—continued.**

41.—State Railways, Working and maintenance.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
IMPERIAL—				
2,0	Bhopal Railway	2,6	2,9	3,0
51,4	Kandahar Railway	40,0	42,5	47,2
84,8	Punjab Railway, Northern Section	80,0	80,0	66,1
...	Rewari-Ferozepore	35,0	35,0	31,3
138,2	TOTAL	157,6	160,4	147,6
PROVINCIAL—				
2,9	Sonarpur-Diamond-Harbour Railway	9,2	...	...(a)
9,0	Kaunia-Dhurla Railway	10,0	10,5	10,1
...	Cawnpore-Furakabad Extension	8,0	...	.. (a)
11,9	TOTAL	27,2	10,5	10,1
150,1	TOTAL BOTH	184,8	170,9	157,7

(a) See under Productive.

290. The additional charge on the Kandahar Railway was caused by the increased traffic. Upon the Punjab Northern there was a saving in expenditure, which in the revised estimate was by mistake put upon the account of the Southern Section.

42.—Subsidized Railways.

1882-83. Accounts.			Budget.		1883-84. Revised.		Accounts.	
India.	England.		India.	England.	India.	England.	India.	England.
IMPERIAL—								
21,2	13,3	Bengal Central Railway	25,0	25,3	20,0	24,0	16,8	24,0
3,7	...	Bengal and N.-W. Railway	30,0	...	45,0	...	30,8	...
...	4	Rohilkund-Kumaon Railway . . . . .	...	4,3	...	3,8	...	3,8
24,9	13,7		55,0	29,6	65,0	27,8	47,6	27,8
38,6		TOTAL IMPERIAL	84,6		92,8		75,4	
PROVINCIAL—								
1,1		Turkessur Railway (Land)	7,0		5,2		4,0	
...		Rohilkund-Kumaon Railway (Land)	2,5		2,3		3,0	
...		Nilgiri (Rigi) (Land and Interest)	6,8		..		...
1,1		TOTAL PROVINCIAL	16,3		7,5		7,0	
39,7		TOTAL BOTH	100,9		100,3		82,4	
33,0		SOUTHERN MAHRATTA	84,8		86,0		85,6	

291. The Indian figures here are the charge for taking up land, which has for the most part fallen short of estimate. The English figures are payments of interest, and they more closely follow the estimates. The Nilgiri (Rigi) Railway Company was not floated.

292. The figures against Southern Mahratta Railway are charge for interest at 4 per cent. on the Capital, except 2, of working expenses.

43.—Frontier Railways.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
295,5	Punjab Railway, Northern Section	70,0	61,5	59,1
25,3	Kandahar Railway (Southern Section)	20,0	95,0	95,2
...	" " (Northern " ) . . . . .	...	...	122,3
1,6	Stores, India	22,5	56,0	7,3
62,9	" England . . . . .	...	...	62,8
259,5	TOTAL	67,5	22,5	102,9

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—*continued.*

293. The figures of the Revised Estimates and accounts under the first two heads include a large transfer of locomotive engines from the Punjab Northern to the Kandahar (now called Sind-Peshin) Railway. A transfer of surplus stores and plant still further reduced the expenditure on the former.

294. The Attock bridge on the Punjab-Northern Railway was opened on 24th May 1883. The terminal station at Peshawar was constructed during the year.

295. The expenditure on the Kandahar Railway, Northern Section, was not provided for in the Budget Estimates; and in the Revised Estimate the provision will be found under Buildings, Roads, &c.

296. The figures against Stores represent transfers to the Oudh and Rohilkhand Railway.

44.—Irrigation and Navigation.

1882-83. Accounts.				Budget.		1883-84. Revised.		Accounts.	
A	B			A	B	A	B	A	B
7,2 +	0	India	. . . .	11,9 +	0	5,2 +	0	4,4 +	0
0 +	92,4	Burmah	. . . .	0 +	88,4	0 +	69,5	0 +	59,3
0 +	4,7	Assam	. . . .	...		...		...
76,3 +	236,7	Bengal	. . . .	77,5 +	160,1	81,9 +	123,3	74,6 +	117,8
1,6 +	21,9	North-Western Provinces	. . . .	6 +	28,9	6 +	28,7	6 +	23,6
50,0 +	1,5	Punjab	. . . .	52,2 +	1,6	57,8 +	1,5	58,1 +	1,4
208,9 +	35,3	Madras	. . . .	196,0 +	35,0	227,3 +	36,1	219,4 +	33,3
163,4 +	0	Bombay	. . . .	149,8 +	0	163,4 +	0	156,8 +	0
1,2 +	0	England	. . . .	2,0 +	0	1,7 +	0	1,6 +	0
<hr/>				<hr/>		<hr/>		<hr/>	
508,6 + 392,5		TOTAL		490,0 + 314,0		537,9 + 259,1		515,5 + 235,4	
<hr/>				<hr/>		<hr/>		<hr/>	
901,1				804,0		797,0		750,9	
A Imperial.				B Provincial and Local.					

297. Under *Imperial*, some works in Rajputana were postponed, which causes a saving in the Budget grant. In Bengal, an additional grant was made for Government embankments, but the grant was not worked up to. In the Punjab additional grant was made for Silt clearances in the Indus inundation canals. The increase in Madras is due to transfer of certain charges for old native works from the Productive head. In Bombay, additional grants were given for canal clearances in Sind.

298. Under *Provincial*, in Burmah, some projected expenditure was postponed in consequence of pressure on the Provincial balances. In Bengal the reduction was owing to the grant of 30,0, taken under Protective Works, and to the larger proportion of establishment which became debitable to Imperial by the expenditure on Government embankments above mentioned. In the North-Western Provinces and Madras, the grants were, from various causes, not worked up to.

45.—Military Works.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
638,0	India	686,4	715,5	704,1
26,0	Central Provinces	26,9	24,7	24,2
36,4	Burmah	30,0	30,1	30,1
25,2	Assam	21,9	22,7	19,9
32,1	Bengal	44,6	44,6	44,0
7	North-Western Provinces	7	9	8
29,3	Punjab	25,6	25,6	24,0
66,0	Madras	60,1	59,7	59,0
108,8	Bombay	103,4	106,9	106,2
1,8	England	4	5,8	5,8
<u>964,3</u>	<u>TOTAL .</u>	<u>1,000,0</u>	<u>1,036,5</u>	<u>1,018,1</u>

299. There is little variation in the figures. The addition of 36,5 upon the Revised Estimates became practicable under the rule which allows lapses from last year to be added to the crore granted this year. The Budget Estimates with this addition were not quite worked up to.

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED
AS PRODUCTIVE—*continued.*

46.—Civil Buildings, Roads, and Services.

1882-83. Accounts.				Budget.	1883-84. Revised.		Accounts.		
		IMPERIAL—							
249,5		India	.	218,6		361,5		234,7	
130,7		Bengal	.	112,6		144,1		147,5	
122,5		Other Provinces	.	82,9		101,4		90,1	
...		Madras Harbour	.	...		533,1		533,1	
82,2		England	.	101,7		88,8		86,5	
<hr/>				<hr/>		<hr/>		<hr/>	
584,9				515,8		1,228,9		1,091,9	
		PROVINCIAL AND LOCAL—							
A.	B.			A.	B.	A.	B.	A.	B.
2,8	+	1,0	India	5,0	+	1,2	5,3	+	8
104,2	+	29,1	Central Provinces	106,0	+	26,6	104,0	+	26,6
365,1	+	17,6	Burmah	371,6	+	20,8	342,0	+	22,0
51,3	+	91,0	Assam	71,6	+	111,5	54,6	+	119,5
670,0	+	370,9	Bengal	410,8	+	454,6	456,4	+	369,8
486,9	+	31,0	North-Western Provinces						
				606,8	+	32,3	622,9	+	31,4
376,1	+	3,9	Punjab	350,9	+	4,2	361,6	+	4,5
181,6	+	406,6	Madras	220,3	+	442,9	232,8	+	445,5
554,3	+	22,0	Bombay	530,0	+	20,8	598,9	+	20,3
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2,792,3		+	973,1	2,673,0		+	1,114,9	2,778,5	
<hr/>				<hr/>		<hr/>		<hr/>	
3,765,4				3,787,9		3,818,9		3,685,5	
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4,350,3				4,303,7		5,047,8		4,777,4	

A Departmental Officers.

B Civil Officers and Local Boards.

300. *Imperial.*—The excess in the Revised Estimates under India was to provide for works beyond the North-West Frontier which in the accounts have been taken under Frontier Railways. In Bengal, the original grant was added to by 19,3 to meet expenditure on new Government Buildings in Calcutta, which had "lapsed" in 1882-83. The large figure placed against "Madras Harbour" represents the write-off, from Capital Account, already noticed in dealing with Head 40. The expenditure, having been for the most part infructuous, was finally charged off under orders received from the Secretary of State.

301. Under *Departmental*, the various Local Governments sanctioned during the year 13 or 14 lakhs of expenditure unprovided for in the estimates, but with savings in Burmah (caused by the straitened condition of Provincial balances) the accounts showed only a small excess over budget.

302. Under *Civil Officers*, we have for the third year in succession to draw attention to the excessive over-estimating on the part of Local Committees in Bengal. The figures are as follow :—

	Budget.	Accounts.
1881-82	477,4	397,0
1882-83	469,4	370,9
1883-84	454,6	378,8

In other cases, except perhaps in Madras where the same tendency is shewn, the estimates were fairly followed.

K.—ARMY SERVICES.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
1,592,2	RECEIPTS	865,8	918,4	956 2
17,440,3	EXPENDITURE	16,064,0	17,126,6	16,975,7
<u>15,848,1</u>		<u>15,198,2</u>	<u>16,208,2</u>	<u>16,019,5</u>

303. The receipts of last year included a war contribution from Her Majesty's Government in England; this year some unexpected items came in in addition to Budget Estimate. The principal increase in the charges is the payment to the War Office of a million sterling for arrears of non-effective charges.

Section K.—RECEIPTS BY MILITARY DEPARTMENT.**XXXIV.—Army.**

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
576,6	Commissariat	528,7	533,2	514,1
78,9	Clothing	79,4	82,0	79,3
113,7	Ordnance	74,8	79,0	92,0
163,2	Other Receipts	141,9	165,4	214,7
<u>932,4</u>	TOTAL INDIA	<u>824,8</u>	<u>859,6</u>	<u>900,1</u>
75,1	ENGLAND	41,0	57,5	52,4
<u>1,007,5</u>		<u>865,8</u>	<u>917,1</u>	<u>952,5</u>

304. Under the first two heads no remark is called for; the Commissariat recoveries are now reduced to an ordinary level. Large sales of obsolete stores added to the receipts under Ordnance. Several unexpected items entered the account of miscellaneous receipts, namely, 10,5, a recovery from the War Office on account of the Malta Expedition of 1878; 42,2 recovered from Hyderabad on account of pensions of officers employed under that Administration, and also some unclaimed amounts connected with the war in Afghanistan. The greater part of the increase over Estimate in England is on account of Indian Troops Service.

XXXV.—Military Operations in Egypt.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
47,7	Commissariat . . . . .	...	1,3	7
37,0	Other Receipts . . . . .	...	...	3,0
<u>84,7</u>		<u>...</u>	<u>1,3</u>	<u>3,7</u>
500,0	ADD—English Contribution . . . . .	...	...	...
<u>584,7</u>		<u>...</u>	<u>1,3</u>	<u>3,7</u>

305. No remark is called for.

Section K.—ARMY SERVICES.

EXPENDITURE.

47.—Army.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
INDIA—				
485,6	Army and Garrison Staff	483,8	496,4	517,4
6,112,8	Regimental Pay, &c.	6,026,9	6,122,6	6,141,4
2,399,9	Commissariat	2,402,7	2,295,4	2,221,3
546,8	Medical	629,9	569,8	564,9
610,3	Ordnance	563,4	528,8	519,8
1,280,9	Other Effective Charges	1,129,0	1,176,8	1,117,5
702,0	Pensions	697,4	719,2	711,6
100,9	Other Non-Effective Charges	85,7	107,7	110,4
12,239,2	TOTAL INDIA	12,018,8	12,016,7	11,904,3
ENGLAND—				
788,2	Regimental Pay	815,0	764,0	748,8
327,5	Transport Charges	347,9	367,0	367,9
529,7	Stores	504,8	557,0	535,0
23,1	Other Effective Services	25,0	36,7	28,9
2,230,7	Retired Officers' Pensions and other Non-Effective Services	2,352,5	3,335,0	3,336,8
3,899,2	TOTAL ENGLAND	4,045,2	5,059,7	5,017,4
...	Unaudited Expenditure . . . . .	...	...	...
16,138,4	TOTAL	16,064,0	17,076,4	16,921,7

306. The increase of charge under the first head of *Staff* is due almost entirely to writes-back ordered by the Secretary of State, owing to revised arrangements for the settlement with the War Office of effective charges; 3,0 was also added by the Bangalore Camp of Exercise.

307. Under *Regimental pay* the accounts of the year received nearly 80,0 extra charges for bounty to British soldiers for extending service, and about 45,0 addition caused by alteration of the exchange rate of payment, which was made from January 1st, 1884 (Financial Statement, March 1884, para. 103). The charges of the native armies of Bengal and Madras were somewhat under-estimated, but on the other hand the British force was short of established strength.

308.—The *Commissariat* charges fell short of estimate partly owing to the shortness of strength, just alluded to, and partly owing to the prevalence of favorable prices.

309. The reduction of *Medical* charges by the introduction of station hospitals and by reductions in the Army Medical Department continues.

310. The main item in the reduction of *Ordnance* charges is the deduction from the charges of the year of about 30,0 for tents supplied to Her Majesty's troops in Egypt.

311. Under *Other effective charges* there is on the whole a reduction of charge both as compared with last year, and as compared with Budget. The accounts include 1,64 on account of the Akha Expedition.

312. The normal increase of *pension charges* was under-estimated, and the *other non-effective charges* were increased by some officers drawing in India the capitalized value of part of their pensions.

313. In the *English* account the largest item in the decrease of *Pay* charges is the reduction from estimate 200,0 to actuals 162,5, in furlough pay of Indian officers in England. This item, in 1882-83, cost 182,3. Transport charges cost 20,0 more than estimate chiefly through the necessity of hiring private vessels. Stores (mainly Ordnance stores) and miscellaneous charges also exceeded the Budget estimate.

314. The great increase of nearly a million sterling in the charges for pensions, &c., represents the payment of that sum to Her Majesty's Imperial Government, in part

Section K.—ARMY SERVICES—continued.

liquidation of the demand of the War Office for arrears of non-effective charges. (See para. 103 of Financial Statement of March 1884.)

315. There is no correction on account of unaudited Expenditure. The amount brought to account by the Military Account Department since April 1st, 1879, slightly exceeds the amount indicated by issues from the Civil and other departments, so that it includes some small amount of charges belonging to the period before that date.

Military Operations in Afghanistan.

1882-83 Accounts.	Budget.	1883-84. Revised.	Account's.
17,9	Charges in India . . . . .	...	...

316. This account is now closed.

48.—Military Operations in Egypt.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
INDIA—			
379,1	Commissariat . . . . .	...	17,6
63,2	Ordnance . . . . .	...	...
35,4	Sea Transport Charges . . . . .	...	8
768,5	Other Military Charges . . . . .	...	29,5
1,246,2	TOTAL	44,3	47,9
DEDUCT—Value of Stores included in the above figures, but afterwards charged off to ordinary account			
70,0	...	...	...
1,176,2	TOTAL INDIA	44,3	47,9
107,8	And—England	5,9	6,1
1,284,0	...	50,2	54,0

317. These charges in connection with the expedition to Egypt were not separately provided for in the Budget Estimate, but were included in the Revised Estimate. Taking both years together we get the whole cost to India of the Egyptian Expedition as follows:—

Charges—	Rupees.	Sterling.	Exchange.	Total in Rupee pounds.
1882-83	1,176,2	107,8	24,7	1,308,7
1883-84	47,9	6,1	1,4	55,4
	1,224,1	113,9	26,1	1,364,1
DEDUCT—				
Receipts—				
1882-83	84,7	...	...	84,7
1883-84	3,7	...	...	3,7
	88,4	...	...	88,4
NET CHARGE	1,135,7	113,9	26,1	1,275,7
DEDUCT—Recovery of £500,000 from Her Majesty's Imperial Government				
	...	500,0	114,7	614,7
NET COST TO GOVERNMENT OF INDIA AS STATED IN RUPES . . . . .	...	...	...	661,0

Section L.—EXCHANGE ON TRANSACTIONS WITH LONDON.**XXXVI & 49.**

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
3,238,9	On Secretary of State's Bills	3,761,5	4,077,5	4,021,8
114,0	On Southern Mahratta Railway Transactions	83,3	71,0	73,7
44,9	On Hongkong Bills . . . . .	...	...	31,9
<u>3,397,8</u>	TOTAL	<u>3,844,8</u>	<u>4,148,5</u>	<u>4,127,4</u>
DEDUCT CREDITS—				
On Guaranteed and Subsidized Companies' Transactions—				
36,9	Capital Transactions	12,2	41,3	14,5
102,1	Revenue Stores	95,6	106,6	103,5
92,3	On Capital Transactions, East Indian Railway	143,7	85,2	88,1
85,1	On Miscellaneous Transactions	45,3	55,4	82,5
<u>316,4</u>	TOTAL	<u>296,8</u>	<u>248,5</u>	<u>288,6</u>
<u>3,081,4</u>	NET EXCHANGE	<u>3,548,0</u>	<u>3,860,0</u>	<u>3,838,8</u>

318. The Budget Estimate of *Council Bills* was £16,300,0 at 19½d., giving exchange 3,761,5. The trade demand being favorable, the Secretary of State drew up to £17,599,8 at 19½36 pence, giving exchange at 4,021,8.

319. The estimate for *Hongkong Bills* was taken with Miscellaneous transactions, the amount of drawings being far from regular.

320. The Exchange on Southern Mahratta Railway is thus calculated.—

<i>Capital Outlay in India</i> , ₹48,17,465, charged on Company's Indian books, and debited to deposit account in England at ₹12 to the £	
that is,—Debit Deposit Account £401,455; loss by Exchange	£ 80,291
<i>Capital Outlay in England</i> , £236,269, brought on Company's Indian books at ruling rates of Exchange ₹29,15,155; which is represented on the deposit account in England at ₹12 to the £ or £242,930. That is; debit the deposit account £242,930—236,269, by credit to Gain by Exchange	£ 6,661
NET LOSS BY EXCHANGE	<u>£ 73,630</u>

321. The Exchange on *Guaranteed and Subsidized Companies'* transactions was not greatly different from the estimate.

322. On the *East Indian Railway* the exchange is that upon the estimated capital outlay on stores debited in the Secretary of State's Remittance Account. This was reckoned in the estimates at £668,000, involving an exchange at the adjusting rate of 143,7. The real debits were only £400,082, and the exchange 88,1. The exact amount debited by the Secretary of State in his Remittance Account was £401,916, but it was not exactly adjusted in India during the year.

323. Including in *Miscellaneous Transactions* the Hongkong Bills, we get actuals 50,6 against estimate 45,3, which is also a difference not large enough to require particular explanation.

Section K.—ARMY SERVICES—continued.

liquidation of the demand of the War Office for arrears of non-effective charges. (See para. 103 of Financial Statement of March 1884.)

315. There is no correction on account of unaudited Expenditure. The amount brought to account by the Military Account Department since April 1st, 1879, slightly exceeds the amount indicated by issues from the Civil and other departments, so that it includes some small amount of charges belonging to the period before that date.

Military Operations in Afghanistan.

1882-83 Accounts.		Budget.	1883-84. Revised.	Account's.
17,9	Charges in India . . . . .	...	...	...

316. This account is now closed.

48.—Military Operations in Egypt.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
379,1	Commissariat . . . . .	...	...	17,6
63,2	Ordnance . . . . .	...	...	...
35,4	Sea Transport Charges . . . . .	...	...	8
768,5	Other Military Charges . . . . .	...	...	29,5
	TOTAL . . . . .	...	44,3	47,9
	DEDUCT—Value of Stores included in the above figures, but afterwards charged off to ordinary account . . . . .	...	...	...
70,0				
	TOTAL INDIA . . . . .	...	44,3	47,9
1,176,2	ADD—England . . . . .	...	5,9	6,1
107,8				
		...	50,2	54,0

317. These charges in connection with the expedition to Egypt were not separately provided for in the Budget Estimate, but were included in the Revised Estimate. Taking both years together we get the whole cost to India of the Egyptian Expedition as follows :—

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1883-84	47,9	6,1	1,4	55,4
	1,224,1	113,9	26,1	1,364,1
DEDUCT—				
Receipts—				
1882-83	84,7	84,7
1883-84	3,7	3,7
	88,4	...	...	88,4
NET CHARGE	1,135,7	113,9	26,1	1,275,7
DEDUCT—Recovery of £500,000 from Her Majesty's Imperial Government . . . . .	...	500,0	114,7	614,7
NET COST TO GOVERNMENT OF INDIA AS STATED IN RUPEES . . . . .	...	...	...	661,0

Section L.—EXCHANGE ON TRANSACTIONS WITH LONDON.

XXXVI & 49.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
3,238,9	On Secretary of State's Bills	3,761,5	4,077,5	4,021,8
114,0	On Southern Mahratta Railway Transactions	83,3	71,0	73,7
44,9	On Hongkong Bills . . . . .	...	...	31,9
3,397,8	TOTAL	3,844,8	4,148,5	4,127,4
DEDUCT CREDITS—				
On Guaranteed and Subsidized Companies' Transactions—				
36,9	Capital Transactions	12,2	41,3	14,5
102,1	Revenue Stores	95,6	106,6	103,5
92,3	On Capital Transactions, East Indian Railway	143,7	85,2	88,1
85,1	On Miscellaneous Transactions	45,3	55,4	82,5
316,4	TOTAL	296,8	288,5	288,6
3,081,4	NET EXCHANGE	3,548,0	3,860,0	3,838,8

318. The Budget Estimate of *Council Bills* was £16,300,0 at 19½*d.*, giving exchange 3,761,5. The trade demand being favorable, the Secretary of State drew up to £17,599,8 at 19½36 pence, giving exchange at 4,021,8.

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320. The Exchange on Southern Mahratta Railway is thus calculated :—

Capital Outlay in India, ₹48,17,465, charged on Company's Indian books, and debited to deposit account in England at ₹12 to the £ that is,—Debit Deposit Account £401,455; loss by Exchange . £ 80,291
Capital Outlay in England, £236,269, brought on Company's Indian books at ruling rates of Exchange ₹29,15,155; which is represented on the deposit account in England at ₹12 to the £ or £242,930. That is; debit the deposit account £242,930—236,269, by credit to Gain by Exchange £ 6,661

NET LOSS BY EXCHANGE . £ 73,630

321. The Exchange on *Guaranteee and Subsidized Companies'* transactions was not greatly different from the estimate.

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323. Including in *Miscellaneous Transactions* the Hongkong Bills, we get actuals 50,6 against estimate 45,3, which is also a difference not large enough to require particular explanation.

Section M.—PROVINCIAL ADJUSTMENT.

PROVINCIAL AND LOCAL REVENUE AS BY BUDGET.	PROVINCIAL BALANCES.			Budget.	1883-84. Revised.	Accounts.
	April 1st, 1883.	March 31st, 1884.				
17.5	9.5	9.5	India	—2.2	— 5	...
809.4	231.8	313.9	Central Provinces	+14.7	+61.9	+82.1
1,220.0	223.6	128.5	Burmah	—286.2	—189.3	—95.0
463.3	117.5	112.3	Assam	—42.0	—39.4	—5.3
4,545.3	386.2	262.7	Bengal	—292.4	—179.3	—123.5
3,418.6	1,076.0	721.0	North-Western Provinces	—734.7	—496.9	—355.0
1,669.4	305.9	322.1	Punjab	—21.8	—14.3	+16.2
3,117.8	710.4	735.6	Madras	—123.4	—84.2	+25.2
3,876.4	553.0	543.6	Bombay	—11.3	—104.2	—9.4
19,137.7	3,613.9	3,149.2	TOTAL	—1,499.3	—1,106.2	—464.7

324. The main features in the improvement of actuals as compared with estimates are—Reduction of expenditure in Burmah, and a grant in supplement of its resources—Heavy revenue collections at the end of the year in Burmah, Madras and Bombay. In the North-West, there was both an improvement of revenue, and considerable savings in expenditure especially in the projected disposal of past accumulations by Public Works expenditure.

325. The figures of the several provinces are shown below :—

Central Provinces.

REVENUE.				EXPENDITURE.			
1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.	1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—							
...	...	...	...	2.7	1.9	...	...
561.2	559.8	570.5	581.5	92.3	99.1	97.8	95.5
...	...	...	...	4.4	4.4	4.3	4.5
73.2	76.4	68.3	66.1	384.6	392.7	383.4	377.2
6.2	3.8	4.0	4.1	34.0	31.0	33.7	30.3
85.9	105.0	130.0	129.6	80.9	103.4	99.0	99.4
7.1	8.7	7.0	6.4	100.9	100.6	100.6	104.6
733.6	753.7	779.8	787.7	699.8	733.1	718.8	711.5
LOCAL—							
...
25.3	24.8	25.8	28.9	11.9	11.6	11.6	6
...
16.6	16.4	17.2	18.5	13.5	14.4	13.9	25.9
8.7	8.3	8.8	8.7	2.2	3.6	2.8	2.5
...
7.4	6.2	7.4	9.4	32.6	32.0	30.0	30.6
58.0	55.7	59.2	65.5	60.2	61.6	58.3	59.6
791.6	809.4	839.0	853.2	760.0	794.7	777.1	771.1
TOTAL BOTH				+31.6	+14.7	+61.9	+82.1
Surplus + or Deficit—							

326. The expenditure is well within the means of the Government, and was also well within estimates. The Nagpore-Chattisgarh Railway is within this provincial account and the improvement in its receipts shews in the increase of surplus from 14.7 estimated to 82.1 accounts.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

British Burmah.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—								
...	...	...	...	Interest . . . .	...	...	...	...
885,2	874,4	892,2	946,1	Revenue	205,0	206,5	216,2	212,9
...	...	...	...	Post Office, Telegraph				
				and Mint	3,9	4,0	4,5	4,6
76,0	56,5	62,3	62,2	Civil Departments .	498,0	506,2	511,5	509,7
22,0	3,9	4,2	4,1	Miscellaneous . . .	42,6	52,3	53,7	55,2
158,7	176,5	165,0	167,7	Productive Public Works				
				(Revenue account) .	167,9	183,0	182,4	187,4
10,0	8,2	8,3	8,8	Ordinary Public Works	403,4	400,0	359,9	350,5
...	...	41,7	41,7	Grant-in-aid from Im-				
				perial, added to Pro-				
				vincial share of Land				
				Revenue . . . .	...	...	...	...
				Transfers to Local .	2,3	...	...	4
1,151,9	1,119,5	1,173,7	1,230,6	TOTAL .	1,323,1	1,352,0	1,328,2	1,320,7
LOCAL—								
...	...	...	...	Interest . . . .	...	...	...	...
81,5	81,0	82,1	104,1	Revenue	5,1	4,7	5,9	5,8
...	...	...	1	Post Office, Telegraph				
				and Mint	3,0	8,1	5,3	5,6
5,2	6,1	3,6	3,3	Civil Departments .	40,9	51,5	40,9	46,6
5,9	9,4	7,0	7,4	Miscellaneous . . .	6,1	9,1	5,8	5,8
...	...	...	...	Productive Public Works				
				(Revenue account) .	...	...	...	...
4,1	4,0	4,0	4,5	Ordinary Public Works	72,1	80,8	73,6	60,9
2,3	...	...	4	Transfers from Provin-				
				cial				
99,0	100,5	96,7	119,8	TOTAL .	127,2	154,2	131,5	124,7
1,250,9	1,220,0	1,270,4	1,350,4	TOTAL BOTH .	1,450,3	1,506,2	1,459,7	1,445,4
				SURPLUS + DEFICIT—	—199,4	—286,2	—189,3	—95,0

327. The Expenditure is on a much larger scale than the Revenue, and has therefore been supplied to a considerable extent out of accumulated balances; it was, however, well within estimate, being in fact reduced during the year in consequence of tightness of provincial balances. The Land Revenue received a considerable accession at the end of the year, and the Provincial Government also obtained a grant-in-aid which somewhat improved its position.

Assam.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—								
...	...	...	...	Interest . . . .	...	...	...	...
391,3	382,5	405,6	413,3	Revenue	87,6	84,0	92,4	88,2
...	...	...	...	Post Office, Telegraph				
				and Mint	1	...	1	...
27,7	27,6	30,3	30,6	Civil Departments .	192,5	205,5	212,3	216,2
3,1	3,6	2,8	3,4	Miscellaneous . . .	12,2	12,5	14,0	13,8
...	...	...	...	Productive Public				
				Works (Revenue ac-				
				count) . . . .	...	...	...	...
1,6	7	7	1,0	Ordinary Public Works	56,2	71,6	73,0	57,6
				Transfers to Local .	61,2	82,8	87,0	77,7
423,7	414,4	439,4	448,3	TOTAL .	409,8	456,4	478,8	453,5

Section M.—PROVINCIAL ADJUSTMENT—*continued.*Assam—*continued.*

LOCAL—

...	...	...	...	Interest . . . . .	...	...	...	...
34,1	38,0	38,0	40,2	Revenue	1,2	7	6	4
...	...	...	...	Post Office, Telegraph and Mint	1,9	2,1	2,0	2,2
...	...	...	...	Civil Department	9,8	12,3	11,7	12,2
1,1	1,0	1,3	1,4	Miscellaneous	4,2	5,1	3,9	4,1
...	...	...	...	Productive Public Works (Revenue Account) . . . . .	...	...	...	...
11,3	9,9	10,5	10,6	Ordinary Public Works	90,8	111,5	118,6	111,1
61,2	82,8	87,0	77,7	Transfers from Provincial . . . . .	...	...	...	...
107,7	131,7	136,8	129,9	TOTAL	107,9	131,7	136,8	130,0
531,4	546,1	576,2	578,2	TOTAL BOTH	517,7	588,1	615,6	583,5
...	...	...	...	SURPLUS + DEFICIT—	+ 13,7	— 42,0	— 39,4	— 5,3

328. No remarks are called for.

Bengal.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—								
...	...	...	...	Interest . . . . .	...	...	...	...
2,952,6	2,923,9	2,984,0	2,984,7	Revenue	470,9	468,8	481,0	482,7
...	...	—362,1	—358,6	Reduction for Productive Capital Expenditure . . . . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . . . .	...	...	2	3
393,0	425,6	410,9	374,8	Civil Departments	2,093,7	2,173,5	2,138,5	2,123,5
81,7	92,9	75,4	97,8	Miscellaneous	268,3	282,4	269,6	243,9
493,1	517,5	515,0	515,3	Productive Public Works (Revenue Account)	659,8	685,9	726,4	722,3
166,5	181,0	167,5	172,4	Ordinary Public Works	1,107,6	696,7	331,4	327,7
...	...	...	...	Transfers to Local	26,2	14,2	43,0	32,0
4,086,9	4,140,9	3,790,7	3,786,4	TOTAL	4,626,5	4,321,5	3,990,1	3,932,4
LOCAL—								
...	...	...	...	Interest . . . . .	...	...	...	...
379,8	377,2	385,4	398,2	Revenue	26,1	23,8	28,2	29,4
2,9	1,9	1,6	1,5	Post Office, Telegraph and Mint	31,6	32,2	31,8	32,0
6,8	7,4	7,4	9,4	Civil Departments	16,2	17,6	17,7	18,7
21,7	16,9	24,0	32,6	Miscellaneous	5,9	4,4	6,6	6,0
...	...	...	...	Productive Public Works (Revenue Account) . . . . .	...	...	...	...
1,2	1,0	1,1	1,4	Ordinary Public Works	368,0	452,4	358,1	366,5
26,2	14,2	43,0	32,0	Transfers from Provincial . . . . .	...	...	...	...
438,6	418,6	462,5	475,1	TOTAL	447,8	530,4	442,4	452,6
4,525,5	4,559,5	4,253,2	4,261,5	TOTAL BOTH	5,074,3	4,851,9	4,432,5	4,385,0
...	...	...	...	SURPLUS + DEFICIT—	—548,8	—292,4	—179,3	—123,5

329. The Bengal Government is at present eating up its accumulations, but as the amount it has taken from its accumulations is less than the amount of Revenue it has given up for Expenditure on Productive works (see para. 55 of last year's report), its ordinary expenditure has been within its means.

Section M.—PROVINCIAL ADJUSTMENT—continued.

330. The Revenue under Civil Departments was much short of estimate, and the expenditure on Revenue Accounts has been in excess. The expenditure on Productive Public Works Revenue Accounts was under-estimated; against the 696,7 provided against Ordinary Public Works, must be taken the 358,6 given up for Capital Expenditure, as well as the 327,7 remaining against "Ordinary."

The over-estimate of Public Works expenditure of local funds has been noted under that head.

North-Western Provinces and Oudh.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—								
...	...	...	...	Interest . . .	5,3	5,1	...	...
2,318,9	2,335,3	2,416,6	2,401,8	Revenue . . .	711,9	834,7	821,6	827,1
—146,7	—288,1	—742,6	—680,7	Reduction for Productive Capital Expenditure . . .	...	..	...	...
—198,8	...	...	...	Reduction on account of Patwari Fund . . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	...	...	...	...
138,4	143,6	134,6	155,2	Civil Departments . . .	1,124,6	1,170,0	1,123,2	1,136,1
41,4	36,4	42,0	59,8	Miscellaneous . . .	179,2	185,4	185,5	186,4
...	...	...	...	Famine Relief . . .	1,1	...	2	...
587,5	559,7	598,6	596,2	Productive Public Works (Revenue Account) . . .	487,8	493,4	494,5	491,5
140,5	116,4	105,7	118,7	Ordinary Public Works	527,5	677,9	169,2	147,6
				Transfers to Local . . .	125,0	271,5	258,6	219,9
2,881,2	2,903,3	2,554,9	2,651,0	TOTAL . . .	3,162,4	3,638,0	3,052,8	3,008,6
LOCAL—								
...	...	...	...	Interest . . .	...	...	...	...
472,5	482,7	483,7	483,2	Revenue . . .	4,3	4,4	4	4
...	...	...	...	Post Office, Telegraph and Mint . . .	19,1	19,5	19,4	19,4
32,7	21,5	21,9	22,7	Civil Departments . . .	415,4	434,3	432,1	420,7
2,7	3,9	3,6	3,2	Miscellaneous . . .	6	2,5	9	7
...	...	...	...	Productive Public Works (Revenue Account) . . .	...	...	...	...
7,1	7,2	8,0	8,2	Ordinary Public Works	202,2	326,1	322,0	293,4
125,0	271,5	258,6	219,9	Transfers from Provincial . . .				
640,0	786,8	775,8	737,2	TOTAL . . .	641,6	786,8	774,8	734,6
3,521,2	3,690,1	3,330,7	3,388,2	TOTAL BOTH . . .	3,804,0	4,424,8	3,827,6	3,743,2
				Surplus + Deficit— . . .	—282,8	—734,7	—496,9	—355,0

331. There is in these accounts a transfer of the same kind as in Bengal. The Expenditure under Ordinary Works was reduced by some fifty lakhs, because by its transfer to Productive it entered the provincial Accounts in the form of a reduction in the share of the Land Revenue, and ceased to be Provincial Expenditure. There was however a saving of about ten lakhs upon this projected expenditure, or rather in the reduction of Revenue, and under other heads also the Revenue and Expenditure were also better than Estimate; so that on the whole the out-turn was 379,7 better.

332. The North-Western Provinces have accumulated a large balance, and estimated to spend 734,7 of this during the year upon Public Works of various kinds. The excess expenditure, however, with the improvement of revenue, came to only 355,0.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Punjab.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
				PROVINCIAL—				
...	...	...	...	Interest . . .	...	...	...	...
1,207,1	1,244,3	1,260,6	1,260,3	Revenue . . .	242,5	252,9	250,0	251,0
—59,2	...	...	...	Reduction for Productive Capital Expenditure . . .	...	...	...	...
3,2	3,0	3,2	3,0	Post Office, Telegraph and Mint . . .	8,9	8,6	8,8	8,7
112,6	113,1	154,3	160,1	Civil Departments . . .	826,7	839,7	883,3	887,8
23,9	25,3	19,1	22,1	Miscellaneous . . .	102,8	113,3	105,3	105,6
...	...	3,2	...	Productive Public Works (Revenue Account) . . .	3,4	10,6	15,6	11,1
65,1	66,8	66,2	66,8	Ordinary Public Works	308,8	279,9	291,6	287,3
				Transfers to Local . . .	—29,5	—29,6	—26,4	—23,4
1,352,7	1,452,5	1,506,6	1,512,3	TOTAL . . .	1,463,6	1,475,4	1,528,2	1,528,1
				LOCAL—				
...	...	...	...	Interest . . .	...	...	...	...
206,9	208,6	208,7	289,8	Revenue . . .	19,4	19,4	19,9	72,8
...	...	...	...	Post Office, Telegraph and Mint . . .	5,8	5,6	5,6	5,6
...	...	...	...	Civil Departments . . .	76,8	80,2	79,0	89,1
9,8	8,3	8,9	10,2	Miscellaneous . . .	2,5	4,2	3,4	2,9
...	...	...	...	Productive Public Works (Revenue Account) . . .	...	...	...	...
...	...	...	...	Ordinary Public Works	75,8	76,8	76,0	74,2
—29,5	—29,6	—26,4	—23,4	Transfers from Provincial . . .				
187,2	187,3	191,2	276,6	TOTAL . . .	180,3	186,2	183,9	244,6
1,539,9	1,639,8	1,697,8	1,788,9	TOTAL BOTH . . .	1,643,9	1,661,6	1,712,1	1,772,7
				Surplus + Deficit— . . .	—104,0	—21,8	—14,3	+16,2

333. Last year the expenditure exceeded the revenue by 59,2 given up for Productive Capital Expenditure, and 44,8 on other accounts. By reduction of Public Works Expenditure chiefly, the expenditure has this year been brought within the revenue.

Madras.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
				PROVINCIAL.				
...	...	...	...	Interest . . .	...	...	...	...
2,104,5	2,058,2	2,082,0	2,148,2	Revenue . . .	570,8	602,7	621,4	612,3
...	...	...	...	Post Office, Telegraph and Mint . . .	10,5	11,3	10,5	11,8
157,5	150,7	154,6	139,5	Civil Departments . . .	1,219,5	1,227,0	1,209,8	1,211,2
21,6	19,3	19,5	17,9	Miscellaneous . . .	184,3	178,5	185,4	197,2
...	...	...	...	Famine Relief . . .	13,5	...	4,2	3,2
...	...	...	...	Productive Public Works (Revenue Account) . . .	...	...	...	...
22,0	33,4	18,1	20,2	Ordinary Public Works	236,3	283,8	290,3	280,5
				Transfers to Local . . .	—37,7	—19,7	—5,7	—1,2
2,305,6	2,261,6	2,274,2	2,325,8	TOTAL . . .	2,197,2	2,283,6	2,315,9	2,315,0

Section M.—PROVINCIAL ADJUSTMENT—concluded.

Madras—continued.

LOCAL—								
...	...	...	...	Interest . . .	1,3	1,4	1,3	1,2
748,1	740,9	756,9	779,6	Revenue . . .	307,1	317,1	314,0	317,3
...	...	...	...	Post Office, Telegraph and Mint . . .	...	...	...	...
17,0	16,1	13,9	16,8	Civil Departments . . .	133,7	140,5	133,1	137,1
46,2	46,1	50,0	51,1	Miscellaneous . . .	52,4	57,7	47,7	47,5
...	...	...	...	Productive Public Works (Revenue Account) . . .	...	...	...	...
62,9	53,1	63,6	66,9	Ordinary Public Works . . .	387,9	421,2	425,1	395,7
—37,7	—19,7	—5,7	—1,2	Transfers from Provincial . . .				
836,5	836,5	878,7	913,2	TOTAL . . .	882,4	937,9	921,2	898,8
3,142,1	3,098,1	3,152,9	3,239,0	TOTAL BOTH . . .	3,079,6	3,221,5	3,237,1	3,213,8
Surplus + Deficit—					+ 62,5	—123,4	—84,2	+ 25,2

334. The Budget provided for excess expenditure of 123,4, which by numerous improvements was found, in the revised estimates, to be reduced to 84,2. Special energy in Land Revenue collections in March brought out a surplus of 25,2.

Bombay.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—								
...	...	...	...	Interest . . .	...	...	...	...
3,154,5	3,303,3	3,227,1	3,482,2	Revenue . . .	1,612,9	1,590,0	1,748,6	1,779,0
...	...	141,0	9,6	Added on account of special refunds . . .	...	...	...	...
5	1	3	3	Post Office, Telegraph and Mint . . .	...	...	...	...
132,0	124,1	157,6	151,7	Civil Departments . . .	10,3	9,3	14,8	14,5
40,7	35,7	31,5	27,7	Miscellaneous . . .	1,321,7	1,331,6	1,373,3	1,358,5
...	...	...	...	Famine Relief . . .	196,0	188,8	200,0	195,7
...	...	...	...	Productive Public Works (Revenue Account) . . .	1,2	12,5	4,7	4,4
71,6	65,8	67,5	71,0	Ordinary Public Works . . .	...	...	...	...
				Transfers to Local . . .	358,7	316,2	353,8	352,6
					48,4	38,7	46,7	40,4
3,399,3	3,529,0	3,625,0	3,742,5	TOTAL . . .	3,549,2	3,487,1	3,741,9	3,745,1
LOCAL—								
...	...	...	...	Interest . . .	1,7	2,3	1,6	3,6
235,4	238,4	244,7	250,8	Revenue . . .	6,2	6,8	7,5	7,6
...	...	...	...	Post Office, Telegraph and Mint . . .	...	...	...	...
63,4	65,3	63,1	68,1	Civil Departments . . .	169,8	184,8	180,4	179,5
18,5	6,6	12,9	15,3	Miscellaneous . . .	22,8	10,8	7,5	8,8
...	...	...	...	Productive Public Works (Revenue Account) . . .	...	...	...	...
33,7	37,1	35,4	37,1	Ordinary Public Works . . .	228,8	234,6	253,1	219,0
48,4	38,7	46,7	40,4	Transfers from Provincial . . .				
399,4	386,1	402,8	411,7	TOTAL . . .	429,3	439,3	450,1	418,5
3,798,7	3,915,1	4,027,8	4,154,2	TOTAL BOTH . . .	3,978,5	3,926,4	4,192,0	4,163,6
Surplus + Deficit—					—179,8	—11,3	—164,2	—9,4

335. The revenue and expenditure nearly balance. The revised Estimates showed worse than the Budget by reason of the introduction of the special refunds of Land Revenue alluded to under Refunds and of a good deal of expenditure sanctioned beyond the current provision. But the favorable revenue collections at the end of the year restored the balance.

Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNTS.)

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
4,649,9	EXPENDITURE	3,820,1	4,031,8	3,992,0

336. These figures include considerable transfers which must be eliminated for purposes of comparison, *viz.* :—

	Budget.	Revised.	Accounts.
State Railway expenditure 373,7 estimated under Ordinary . . . . .	...	373,7	354,4
State Railway expenditure to end of 1882-83 transferred from Ordinary . . . . .	...	485,1	485,1
East Indian Railway redemption of annuity . . . . .	...	504,0	510,3
Eastern Bengal Railway do. do. . . . .	...	...	55,9
Madras Harbour expenditure estimated here	23,0	...	...
Madras Harbour expenditure to end of 1882-83 written back . . . . .	...	—533,1	—533,1
State Railway expenditure included in original estimates	2,395,0	2,211,0	2,163,6
Irrigation expenditure	978,1	753,1	722,5
East Indian Railway capital expenditure	424,0	238,0	233,3
TOTAL	3,820,1	4,031,8	3,992,0

337. Comparisons have to be made only in the last three cases, and under these it will be seen that the expenditure was in each case somewhat less than that estimated for in the budget.

50.—State Railways.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
314,9	Rajputana	338,2	339,1	340,7
16,3	Sindia	20,0	5,1	4,0
6,8	Holkar	5,0	3,8	3,5
	CENTRAL PROVINCES—			
106,2	Nagpur-Chatisgarh	51,4	54,9	50,4
16,5	Wardha Coal	3,9	36,1	35,1
	BURMAH—			
58,6	Rangoon-Irrawadi	22,5	35,9—49,1	36,3—49,1
360,8	Rangoon-Sittang	359,5	336,1 + 49,1	357,8 + 49,1
	BENGAL—			
317,1	{ Tirhoot	22,0		
	{ Eastern and Western Extension	56,9	224,0	218,3
	{ Mozufferpore-Hazipore	150,0		
39,1	Dacca-Mymensing	360,0	226,1	235,8
...	Assam-Bihar . . . . .	...	80,0	43,4
—8	Calcutta and South Eastern	—2,5	260,4	258,4
9	Northern Bengal	50,4	184,8	154,1
1,0	Other Lines	8,3	17,6	11,6
	NORTH-WESTERN PROVINCES—			
4,2	Ghazipore and Dildarnagar . . . . .	...	4	3
4,6	Cawnpore-Achneyra	22,3	502,7	480,8
16,7	Bareilly-Pilibhit	114,8	93,4	75,4
—7,6	Patna-Baraich . . . . .	...	...	...
	PUNJAB—			
162,1	Indus Valley	250,1	196,0	179,6
56,5	Punjab Northern	41,5	100,9	95,4
186,8	Amritsar-Pathankote	223,0	260,5	260,3

**Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(CAPITAL ACCOUNTS)—continued.**

BOMBAY—				
5,7	Dhond and Manmad	20,5	12,0	13,6
<hr/> 1,666,4		<hr/> 2,057,8	<hr/> 2,969,8	<hr/> 2,854,8
—19,1	ADD—Reserve and Store Account	337,2	100,0	148,3
<hr/> 1,647,3		<hr/> 2,395,0	<hr/> 3,069,8	<hr/> 3,003,1
<hr/> 370,1	Out of which in England	<hr/> 812,0	<hr/> 760,0	<hr/> 769,7

338. In three of the above cases the figures of the year have been much affected by transfers from "Ordinary," so that for purposes of comparison the figures should be stated thus—

		Budget.	Revised.	Accounts.
Northern Bengal	{ Ordinary	46,4	—68,9	—68,9
	{ Productive	50,4	184,8	154,1
	TOTAL	96,8	115,9	85,2
Calcutta and South-Eastern	{ Ordinary	5,3	—223,6	—223,6
	{ Productive	—2,5	260,4	258,4
	TOTAL	2,8	36,8	34,8
Cawnpore-Achneyra	{ Ordinary	322,0	—192,6	—192,6
	{ Productive	22,3	502,7	480,8
	TOTAL	344,3	310,1	288,2

339. *Rajputana-Malwa*.—The expenditure has been according to estimate. The main works are additions and improvements for the accommodation of the increasing traffic, especially at Ajmere Station, at Abu Road, and at Jeypore. A branch to Ujjain was opened on 1st March 1884.

340. *Sindia and Holkar Railways*.—Both these lines are open, and the new capital expenditure was in both cases less than estimated for.

341. *Nagpur-Chatigarh*.—The outlay on the whole very nearly followed the estimate, but there was a large saving in Stations and Buildings and a considerable excess in Rolling-Stock. The entire line from Nagpur to Raj-Nandgaon (146 miles) has been open during the year; the expenditure has been mainly on making up slopes, pitching bridges, widening the Darekasa Tunnel, and completing some station buildings.

342. *Wardha Coal*.—The excess here was entirely in a transfer to Capital of about 27,1, which had been charged to Revenue on account of additions and improvements to the Colliery works. The principal expenditure during the year has been sinking and fitting up No. 5 pit.

343. *Rangoon-Irrawadi*.—The figures have been drawn up so as to shew separately the transfer of suspense balance from this to the Rangoon-Sittang Line. The open length of the line was 161 miles throughout the year, and the main work has been replacement of timber bridges by iron-girder ones.

344. *Rangoon-Sittang*.—Rangoon to Pegu, 46 miles, was opened on 26th February 1884; further 41 miles were nearly ready and to be opened in July 1884. The expenditure, except for the suspense accounts above noted, followed the Budget Estimate very closely.

345. *Tirhoot* (including extensions).—The work done is nearly equal in amount to that anticipated in the Budget Estimates. The chief works were—

Western Extension.—Remaining 27 miles to Bettiah opened on 20th December 1883. Station buildings and staff quarters finished. Ballasting well in hand.

Mokameh Extension.—24 miles; opened in May 1, 1883, as soon as East Indian Railway Company were ready with their ghât line.

Hajipur Extension.—Commenced March 1883, and about three-quarters completed during 1883. Rails laid to near Hajipur; expected to be opened by September 1884.

Gunduk Bridge.—Preliminary works begun.

Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNTS)—*continued.*

346. *Dacca-Mymensing.*—Scarcity of labourers and frequent desertions have much delayed the work upon this line, and only three-fourths of the estimate were spent. The line is 86 miles from Narainganj through Dacca to Mymensing.

347. *Assam-Bihar (Dinajpur-Purneah and Tirhoot Section).*—Sanction was received during the year, and 43.4 were spent.

348. *Northern Bengal (and Dinajpur Extension).*—The work of the year slightly fell short of estimate. Of the Dinajpur extension 9 miles were opened on 1st July 1883, and the remaining 10 on 16th May 1884. On the south side of the Ganges an extension of six miles was necessitated by the alteration of the river, and the crossing point was in December removed from Damukdea to a point nearly opposite Sara.

349. *Calcutta and South-Eastern (including Diamond Harbour Extension).*—This extension was opened on May 1, 1883, from Mugrahât to Diamond Harbour, 12½ miles. The road was put into good running order and bricks burnt to complete the ballasting.

350. *Cawnpore-Achmeryra.*—This name now includes the following continuous line:—

1. Cawnpore-Farukhabad . . . 86½ miles open.
2. Farukhabad to Hattaras . . . 101 „ opened in April and July 1884.
3. Hattaras to Muttra . . . 29 „ open.
4. Jumna Bridge . . . 1 mile opened July 1884.
5. Muttra-Achmeryra . . . 23 miles open.
6. A Branch to Soron . . . 9½ „ is under construction.

On the first section the work done has been the improvement of the Cawnpore passenger station and other minor improvements.

On the second, the railway was completed so far as to be nearly ready for opening, and rolling-stock got ready. Workshops only begun.

The third was entirely re-laid with steel rails, and several miles re-aligned.

On the Jumna Bridge, all the wells had been during 1883 sunk full depth; stone-superstructure nearly complete; girders ready for lifting into place.

The Soron Branch was ready to receive the rails which would be brought from Hattaras on the opening of the line between Hattaras and Kashgunj.

351. *Barcilly-Pilibhit.*—The outlay fell behind estimate. The earthwork had been practically completed and all the major bridges ready to receive girders, except the bridge over the Deoha (13 spans of 60 feet) where the wells were still being sunk.

352. *Indus Valley.*—The serious damage done by floods in 1882 was repaired by improving and heightening embankments and providing more water-way between miles 342 and 360. The progress on the Sukkur bridge has been—approaches on both sides put in hand, piers and abutments of the Sukkur channel built up to 25 feet above high-water mark; and of the bridge over the Rohri channel, the blocks on which the pillars stand have been finished up to bottom of bed-stones. Quarters have been built at various places.

353. *Punjab Northern, Southern Section—*

The increase in expenditure over Budget Estimate is due to sanction received, after the beginning of the year for the construction of the Wazirabad-Sialkote Branch.

This Branch, 26 miles, was opened on January 1st, 1884, though not quite complete in respect of station buildings and ballasting. At Wazirabad, the junction station, considerable additions were made.

The most important works during the year were station works, workshops, and buildings at Rawalpindi.

354. *Amritsar-Pathankote.*—Sixty-six miles were opened on 1st January 1884, and the remaining 15 on 17th June.

East Indian and Eastern Bengal Railways.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	EAST INDIAN RAILWAY—			
480,3	Redemption of annuity (sterling)	..	504,0	510,3
148,2	Other capital transactions	424,0	238,0	233,3
628,5	TOTAL	424,0	742,0	743,6

**Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(CAPITAL ACCOUNTS)—continued.**

355. The first of these is merely an operation in the nature of transfer of existing debt, and as it does not affect the cash account, no entry was made on account of it in the estimates. The nature of the operation is set forth in para. 273.

The principal works in connection with the railway in India are the Hooghly Bridge and the works at Howrah Station. The doubling of the line from Buxar to Mogulserai was completed within the year. The short expenditure, compared with estimate, was mainly due to delay in receiving stores from England for the work on the Hooghly Bridge.

356. The Eastern Bengal Railway reverts to the State from 1st July 1884 and in anticipation of this transaction, part of the debentures of the Company have been redeemed by issue of 3½ per cent. stock.

51.—Irrigation and Navigation.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	BENGAL—			
37,2	Soane project	70,0	57,7	59,0
36,5	Orissa project	70,0	75,1	63,9
12,2	Midnapur series	20,0	17,2	17,4
	NORTH-WESTERN PROVINCES—			
88,9	Lower Ganges Canal	95,1	81,8	75,3
37,4	Other works	54,9	41,8	48,9
	PUNJAB—			
201,6	Sirhind Canal	121,6	99,2	100,3
—63,8	Less contribution			
53,4	Other works	158,4	140,2	132,4
99,1	MADRAS	150,0	162,7	149,0
	BOMBAY—			
15,8	Deccan	60,0	64,6	{ 20,2
43,4	Sind			
...	Reserve	162,1	...	...
1,762,6	Purchase of Madras Irrigation Company's under- taking	16,0	12,8	12,8
2,324,3		978,1	753,1	722,5

357. There have been delays, of one kind or another, in the case of nearly all these works, but excluding the main difference in the amount held in reserve not being wanted during the year, the expenditure altogether came to 722,5 against an estimate of 816,0, and it was distributed for the most part nearly according to estimate.

52.—Miscellaneous Public Improvements.

1882-83 Accounts.		Budget.	1883-84. Revised.	Accounts.
49,8	Madras Harbour	23,0	—533,1	—533,1

358. This head now disappears from the account of productive expenditure. The expenditure up to 1882-83 inclusive has been written back under ordinary heads, and the new expenditure is taken under a special advance head.

Section O.—PERMANENT DEBT.

	Budget.	1883-84. Revised.	Accounts.
INDIA—			
Incurred	2,600,0	2,526,2	2,524,8
Discharged	30,0	26,0	12,8
NET	2,570,0	2,500,2	2,512,0
ENGLAND—			
Redemption of East Indian Railway Annuity and Debenture Stock .. . . .	...	524,0	535,1
Redemption of Eastern Bengal Railway . . . . .	...	...	55,9
Total incurred . . . . .	...	524,0	591,0
Discharged	510,0	43,0	40,0
NET	—510,0	+ 481,0	+ 551,0
NET	+ 2,060,0	+ 2,981,2	+ 3,063,0

359. In India provision was made for a loan at 4 per cent. of 2,500,0. This Loan was advertized on 13th July 1883, tendered for on 14th August 1883 and taken up at an average price of Rs 98-10. 100,0 was provided for stock-notes, but a very small quantity, 24,7 only was taken up.

360. In England it was intended to buy up debentures to the extent of 500,0, but the operation was not carried out, the money received in respect of the Afghan war contribution being appropriated as explained in paragraph 314 to payment of arrear War Office claims. The raising of stock in redemption of East India Railway and Eastern Bengal Railway has been noticed under Productive Public Works, paragraph 355.

Section P.—UNFUNDED DEBT.

	Budget.	1883-84. Revised.	Accounts.
Special Loans . . . . .	...	...	—144,0
Treasury Notes and Service Funds, India	+ 240,2	+ 207,9	+ 219,9
Do. Do. England	+ 3,4	+ 3,6	+ 3,5
Savings Bank Deposits	+ 350,8	+ 425,9	+ 273,1
	+ 594,4	+ 637,4	+ 352,5

361. The payment entered in the first of these lines is the "principal sum proportionate to the pension of Taj Mahal," which is referred to in Section 17 of Act I of 1881, and which was withdrawn for investment under that Section, at the end of the year.

362. Under "Savings Bank Deposits," one of the special accounts is that of the "General Family Pension Fund" in Calcutta. At the end of the year, the Directors, adopting a suggestion made by the Government, withdrew 100,0 of their book-balance for investment in Government Securities. But for this withdrawal the revised estimate would have been more nearly maintained. The excess over Budget is due to the increase of deposits in the New Postal Savings Bank, which was estimated at Net 202,0, but shewed in the accounts 470,3. This increase was in part at the expense of the ordinary Presidency and District Banks.

Section Q.—DEPOSITS AND ADVANCES.

INDIA—	Budget.		1883-84. Revised.		Accounts.	
Provincial Balances (net) . . . . .	.....	- 1,499,3	.....	- 1,106,2	.....	- 464,7
Commission for Reduction of Debt (Indian Account) .	131,7-0=	+ 131,7	573,3	- 746,7=	581,2	- 756,1=
(English Account) .	.....	...	.....	- 1,001,4		- 1,001,4
Other Deposits and Advances	18,391,8-18,109,4	= + 282,4	22,057,8-	22,330,3=	21,755,3-	21,814,5=
England . . . . .	.....	+ 500,0		+ 506,6		+ 1,010,0
TOTAL		- 585,2		- 2,046,9		- 690,2

363. The first of these heads has been noticed in paragraph 324; it represents the deposit account on which the Provincial Governments have drawn for their excess expenditure.

364. The account of the Commission for reduction of debt received a much larger credit than estimated for in the Budget as explained in paragraph 225. The payments in the Indian account are for the most part payments against the drawings of the Secretary of State; they were provided for in the Estimates of 1882-83; that is, they were assumed to take place in March 1883, whereas a considerable portion came in course of payment only in April. The English part of the account was not entered in the estimates, as the arrangements giving rise to it were determined on only at the very end of the year 1882-83, and it was regarded as an operation outside the accounts, being a receipt of a million in 1882-83 and the disbursement of the same in 1883-84.

365. The India Office estimated to receive a further instalment of half a million of the Imperial Contribution towards the war in Afghanistan, which, as explained in former reports, passes to a suspense account. It suited the English Government to pay a whole million instead.

Section R.—LOANS TO MUNICIPALITIES,
NATIVE STATES, &c.

	Budget.	1883-84. Revised.	Accounts.
India	195,5-140,7	271,1-97,0	278,7-106,7
	54,8	174,1	172,0

366 The provinces generally estimated for larger advances than were made, and obtained larger repayments than they anticipated.

Section S.—CAPITAL OF GUARANTEED AND SUBSIDIZED COMPANIES.

INDIA—	Budget.		1883-84. Revised.		Accounts.	
	India.	England.	India.	England.	India.	England.
Bombay, Baroda and Central						
India	20,6	—90,0	27,6	—166,7	37,9	—167,0
Eastern Bengal	18,4	—27,7	37,6	—70,0	39,1	—60,2
Great Indian Peninsula	300,2	—514,0	275,0	—90,2	272,8	—81,8
Madras	68,7	—158,1	46,8	—66,1	71,8	—64,6
Oudh and Rohilkund	—375,0	+155,3	—364,0	+160,9	—398,3	+114,8
Sind, Punjab and Delhi	105,4	—170,0	377,7	—152,1	55,3	—156,5
South Indian	21,6	+30,0	45,5	+43,8	56,7	+31,2
	159,9	—774,5	446,2	—340,4	135,3	—384,1
Madras Irrigation and Canal	...	...	..	...	—7,0	...
	159,9	—774,5	446,2	—340,4	128,3	—384,1
SUBSIDIZED COMPANIES—						
Central Bengal	—164,6	+110,5	—130,0	+107,0	—129,9	+99,0
Rohilkund-Kumaun . . . . .	...	—56,0	...	—40,0	...	—40,0
Southern Mahratta	—400,0	—112,0	—387,2	—123,4	—407,8	—83,7
Western Deccan . . . . .	...	...	—25,0	...	—25,4	...
Various . . . . .	...	...	..	—78,0	...	...
	—564,6	—57,5	—542,2	—134,4	—563,1	—24,7
TOTAL	—404,7	—832,0	—96,0	—474,8	—434,8	—408,8

367. A revised and much clearer form has been used in the Finance and Revenue Accounts for exhibiting the transactions of these Companies' Capital Accounts.

368. The Indian figures of the Guaranteed Companies, which are for the most part repayment to Capital of Stores appropriated for Revenue purposes, do not greatly vary from the estimates. The Revised Estimate under Sind, Punjab and Delhi Railway, includes the credit on account of 325,0 charged to Revenue, which, as mentioned in paragraph 258, was disallowed by the Secretary of State. The Oudh and Rohilkund Railway is the only one which shews any net capital outlay in India.

369. The English figures shew some considerable alterations arising mostly from the Companies not adhering to their programmes. The chief differences are in the receipt of 496,2 from the Great Indian Peninsula Railway for additional capital, and on the Bombay-Baroda Company not raising 100,0—as proposed—within the year.

Section T.—REMITTANCES.

	Budget.	1883-84. Revised.	Accounts.
Money Order (net)	+ 17,5	...	+ 24,4
Other Local Remittances (net)	—59,5	+ 19,9	—26,4
Other Departmental Accounts (net)	—3,5	+ 472,7	—17,3
Accounts between Civil and other Departments (net)			
Post Office . . . . .	...	...	—5,5
Telegraph . . . . .	...	...	—1,5
Guaranteed Railways . . . . .	...	...	...
Marine . . . . .	...	...	—2,3
Military . . . . .	...	...	+ 7,6
Public Works . . . . .	...	...	—23,6
Remittance Account between England and India (net)	—345,5	+ 139,5	+ 54,7
TOTAL	—391,0	+ 632,1	+ 10,1

370. The scale of: money order transactions increases, *vis.*—

	Issued.	Paid.
1881-82	5,733,5	5,714,1
1882-83	6,468,4	6,454,2
1883-84	7,313,4	7,289,0

the increase involving an increase in the balance under Remittance at the end of the year.

371. Under "Other Departmental Accounts" the 472,7 of the Revised Estimates represents the amount by which the estimates, based upon the state of Cash Balances at the end of the year, brought out a better result than the detailed estimates of Revenue and Expenditure. It is, in fact, the entry of the expected improvement of actuals over revised estimates, and necessarily disappears when in the actual accounts it is dispersed over the numerous heads of Receipts and Outgoings.

372. The various departments worked very closely to the receipts and issues from the Civil Department. The Public Works figure is necessarily large, as it is considerably affected by large drawings of cheques in March, which are paid only in April. The amount of these cheques often comes to fifty or sixty lakhs, and the figure in the accounts probably indicates that the amount was rather less on March 31, 1884, than on March 31, 1883.

373. In the Remittance Account with England, the main difference between the two sides of the accounts was that England estimated to pay 540,0 on account of family remittances, while India estimated to receive only 207,6, giving a net difference of 332,4. The real figure was between the two.

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1883-84. Revised.	Accounts.
Drawings	16,300,0	17,800,0	17,599,8
Payments	16,300,0	18,051,9	17,997,2

374. The state of the market, in the first three months of 1884, proved very favourable for drawings, and the balances in India being strong, the Secretary of State took advantage of it to increase his drawings considerably beyond the requirements of the year.

375. The bills drawn during the year are thus arranged by month of allotment :—

	£	₹	Rate in Pence.
Part of March 1883	271,9	33,46	19'50
April „	1,505,0	1,85,84	19'43
May „	1,494,7	1,85,10	19'38
June „	1,364,6	1,68,68	19'41
July „	1,087,8	1,34,29	19'44
August „	1,295,1	1,59,55	19'48
September „	953,8	1,17,01	19'56
October „	1,072,3	1,31,23	19'61
November „	879,3	1,08,32	19'48
December „	1,391,6	1,71,13	19'51
January 1884	3,179,5	3,89,60	19'58
February „	1,464,8	1,77,91	19'76
March „	1,639,4	2,00,04	19'67
	<u>17,599,8</u>	<u>21,62,16</u>	<u>19'53</u>

376. And the payment account is as follows :—

	£	₹
Bills outstanding on 1st April 1883	572,6	70,44
Drawn in 1883-84	17,599,8	21,62,16
Total for payment	<u>18,172,4</u>	<u>22,32,60</u>
Paid in 1883-84	17,997,2	22,11,17
Outstanding 1st April 1884	<u>175,2</u>	<u>21,43</u>

Section V.—CASH BALANCE.

	Budget.	1883-84. Revised.	Accounts.
Opening Balance	16,877,1	18,251,4	18,251,4
Closing Balance	14,010,3	16,046,2	17,313,1

377. The estimates and accounts may also be stated thus—

Increase of Balance—

	Budget.	1883-84. Revised.	Accounts.
India	—2,143,3	—2,381,5	—1,621,6
England	—723,5	+176,3	+683,3
TOTAL	<u>—2,866,8</u>	<u>—2,205,2</u>	<u>—938,3</u>

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 27th February, 1885.

P R E S E N T :

- His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
- His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
- His Excellency the Commander-in-Chief, G.C.B., C.I.E.
- The Hon'ble J. Gibbs, C.S.I., C.I.E.
- Lieutenant-General the Hon'ble T. F. Wilson, C.B., C.I.E.
- The Hon'ble C. P. Ilbert, C.I.E.
- The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
- The Hon'ble T. C. Hope, C.S.I., C.I.E.
- The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
- The Hon'ble T. M. Gibbon, C.I.E.
- The Hon'ble R. Miller.
- The Hon'ble Amír Alí.
- The Hon'ble W. W. Hunter, LL.D., C.S.I., C.I.E.
- The Hon'ble H. J. Reynolds.
- The Hon'ble Rao Saheb Vishvanatha Narayan Mandlik, C.S.I.
- The Hon'ble Peári Mohan Mukerji.
- The Hon'ble H. St.A. Goodrich.
- The Hon'ble G. H. P. Evans.
- The Hon'ble Mahárájá Luchmessur Singh, Bahádúr, of Durbhunga.
- The Hon'ble J. W. Quinton.

LAND ACQUISITION (MINES) BILL, 1885.

THE Hon'ble MR. HOPE introduced the Bill to provide for cases in which mines and minerals are situate under lands which it is desired to acquire under the Land Acquisition Act, 1870, and moved that it be referred to a Select Committee consisting of the Hon'ble Mr. Ilbert, Sir Steuart Bayley and the mover. He said:—"Considering the other important business which is before us on the present occasion, I think my colleagues will probably consider it sufficient if I refer them to the Statement of Objects and Reasons for a detailed explanation of the provisions which the Bill contains, without detaining the Council for the purpose of going into the various points in detail."

The motion was put and agreed to.

The Hon'ble MR. HOPE also moved that the Bill and Statement of Objects and Reasons be published in the local official Gazettes in English, and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

INDIAN SECURITIES BILL, 1885.

The Hon'ble SIR A. COLVIN moved for leave to introduce a Bill to amend the law relating to Government securities. He said:—"The main object of the Bill is to legalise and conform the law to the practice obtaining in

England, and actually existing in the Indian Public Debt Offices, both before and after the passing of the Indian Contract Act, which recognises the right to sue, in cases where our securities are held jointly, by one or more survivors in the event of the decease of one or other of the original holders. Doubts have been raised as to whether this practice was in conformity with the provisions of section 45 of the Indian Contract Act. To remove those doubts this measure is about to be brought forward. Advantage will be taken of the occasion to introduce provisions enabling Government officers holding Government securities for public purposes to endorse as such, and not as individuals, the securities they may hold, and to have securities similarly endorsed to them; and, finally, advantage will be taken of this opportunity to conform the provisions of the law to the existing practice as to the issue of fresh securities in place of those which, from being overladen with endorsements, can no longer be conveniently endorsed; and also as to the renewal of lost or destroyed securities, provision being made for the protection of the Government against claims preferred to the securities in place of which renewed securities have been issued."

The motion was put and agreed to.

BENGAL TENANCY BILL.

The Hon'ble SIR STEUART BAYLEY moved that the Reports of the Select Committee on the Bill to amend and consolidate certain enactments relating to the law of Landlord and Tenant within the territories under the administration of the Lieutenant-Governor of Bengal be taken into consideration. He said:—

OBJECT OF SPEECH.

to review the work
of Select Committee.

"In moving that the Report of the Select Committee be taken into consideration, I do not propose to go behind what passed at the second reading of the Bill. Such questions as whether legislation was necessary at all, and whether legislation was barred by the terms of the Permanent Settlement, I consider to have been then decided, after sufficiently exhaustive discussion, and I, at least, shall not re-open them. What I propose to do is to review the work of the Select Committee; to show the nature and the reasons of the principal alterations they have made, and how far the Bill, as altered, is likely to succeed in securing those results which, in imposing on us our laborious and absorbing task, the Legislative Council had in view.

constitution of the
committee.

"Before doing this, however, I may be permitted to say a few words as to the constitution and labours of the Committee. It was particularly strong in numbers, consisting of more than one-half of all the members of the Council. It comprised the selected representative of the Bengal zamindárs, and though the death of our lamented colleague Rai Kristodas Pal Bahadur in the middle of our discussions was a grievous loss to them, and indeed to all of us, yet their interests could hardly have found a better representative than in his successor, who with inflexible constancy and even a more perfect knowledge of detail than his predecessor, contested every inch of ground, and displayed a temper and ability which showed how wisely the British Indian Association had made their selection. The zemindars of Behar were specially represented, so also were the planters. Several of our members are of the legal profession, and in the course of that profession had acquired an intimate knowledge of the problems with which we had to deal. As will be seen from the published minutes attached to the Report, the cause of the raiyats had the advantage of the most powerful and most sympathetic advocacy. Nor were we deficient in the light that comes from a knowledge of the working of cognate systems in other provinces, and we had a further advantage in the assistance which a long experience in the task of comparing and tabulating the statistics of all the provinces of this vast empire enabled one of our members to extend to us.

work of the
committee.

"The Committee sat 35 times last session, and 28 this session, each meeting lasting generally 3½ hours. The correspondence they had to study fills a shelf some 3½ feet in length, and, whatever charge may be brought against them, that of want of industry is certainly not maintainable. It makes them

remarks not merely that I may take this opportunity of expressing the thanks of the Government of India to the Committee for their unwearied labours and the great assistance they have given, but also in order to show to the Council that in a Committee so constituted the decisions of the majority may be accepted as at least *prima facie* likely to be sound, and as certainly the result of an impartial and most earnest desire to do justice in the clash of conflicting interests. Its prima facie value.

"In what I have now to say I shall follow, as far as may be, the order of subjects as they come in the Final Report of the Select Committee, though I must take you back by reference occasionally both to the Intermediate Report and to the Statement of Objects and Reasons which explained the original provisions of the Bill. And in this order the first point I have to notice is in regard to the definition of "estate" and "proprietor". It will be observed that the main alteration we have made is to add to the definition of "estate" words expressly including Government *khass mehals*, and unregistered *lakhi-raj* lands, and we have omitted a proviso that appeared in Bill No. II. The insertion of the unregistered revenue-free lands is intended to meet a real omission in the first draft of the Bill. The insertion of Government estates is intended to clear up a singular misapprehension as to its being the intention of Government to exclude its own estates from the operation of the Bill—a misapprehension which, though entirely erroneous, has given rise to a good deal of criticism on our good faith. Order of subjects.
Definition of "proprietor".
Insertion of Government of *khass mehals*

"The original definition made the Bill apply to all land entered in any of the general registers of Government, and if any one will turn to section II, clause V (Vol. I, page 137) of the Bengal Board's Rules they will see that all *khass mehals* and *rai-yatwari* tracts, all lands even temporarily occupied by Government for public purposes, and all waste and other lands not assessed to revenue have to be entered in these registers. It is difficult to understand how any one should suppose in these circumstances that it was the intention of Government to exempt their own estates. I can only suppose that the proviso which appeared in Bill No. II, referring to certain Government taluks, was not fully understood. That proviso had reference to some *noabad* taluks in the Chittagong district, which, though for revenue purposes treated as tenures were for convenience sake entered in the register of estates, and it was in order to prevent a wrong deduction as to the nature of these tenures being founded on the fact that they were entered in the estate register that a late member of the Bengal Board of Revenue asked for the insertion of the proviso. For the purposes of this Bill it was not wanted, and it has accordingly been struck out, but I repeat emphatically that it was never the intention of Government to exempt its own estates from the substantive provisions of this Bill, and out of abounding caution we have inserted words which can leave no doubt on this point. Original definition applied to all lands entered in Government registers.
And therefore to all Government estates.
Explanation of proviso.
Since omitted.

"Coming now to the chapter headed Classes of Tenants, we have, as stated in the Intermediate Report of the Committee, attempted to describe rather than to define the various classes. It was urged upon us very strongly by Mr. Dampier, that the most serious practical difficulty arose from the impossibility of deciding whether a man was a tenure-holder or a raiyat, and that it was necessary to give the Courts and Settlement Officers some assistance in coming to a decision, even drawing, if necessary, an arbitrary line founded on the extent of the holding, and we have accordingly provided that where local custom was not sufficiently clear upon the point the Courts should look to whether the land was originally taken for the purpose of direct cultivation by the holder, or for the purpose of indirect cultivation by settling raiyats on it, and that, further to assist the Courts in coming to a decision, there should always be a presumption that a tenancy of 100 bighas was a tenure and not a raiyati holding. The presumption of course is based on the fact that nowhere in Bengal does a man take such a large holding as 100 bighas with the object of cultivating more than a small portion of it himself, and the general opinion of the officers consulted is that the standard selected is a perfectly safe one. Classes of tenants described, not defined.
Original object of the tenancy to be the test.
Presumption from 100 bighas.

subletting a portion omitted.

actually sublet a portion of his holding, but it seemed to the majority of the Committee that, if the presumption arising out of the size of the holding has any validity at all with reference to the object of the initial taking, the question of whether an acre or two is subsequently at a particular time sublet, is quite irrelevant. Of course if a large portion or the whole of it is sublet, this fact affords an indication of the original object of the holder which the Court would take into consideration, but it seemed wiser not to clog the presumption, by making it depend on the sublease of an arbitrarily fixed proportion of the holding—a proportion which would, in practice, be very difficult to prove, and we have therefore left it to depend entirely on the size of the holding.

Tenure-holders.
Substantive position unchanged.

“In the chapter on tenure-holders we have left the substantive position of the tenure-holder as regards his liability to enhancement unchanged. We have however somewhat modified the provisions of the original Bill relating to limitations on enhancement, and to registration on transfer. Under the original Bill the Courts, if granting enhancement against a tenure-holder, were bound to leave him not less than 10 per cent. and not more than 30 per cent. of his net rental. The minimum was subject to some alteration in the case of improvements made by the tenure-holder. The enhanced rent was also not to be more than double the previous rent, and was not to be again enhanceable for a period of ten years.

Limitations on enhancement omitted.

“We have thought it expedient to retain the provision which says that the tenure-holder shall not be left with less than 10 per cent. of his net profits. But we have omitted the restriction which limited him to 30 per cent. of those profits, and on the other hand we no longer confine the enhanced rent to a sum equal to double the old rent.

What the Courts are to look to.

“It seemed to us expedient to leave to the Courts a wider scope for discretion in both directions. In laying down a maximum, there is a danger of what is intended as a final limit being adopted as an equitable standard laid down by the legislature, and thus becoming the general rule, and we were unwilling to offer to the Courts any inducement to take a royal road to a decision instead of giving the fullest consideration to what would be fair and equitable under the circumstances. We have now directed them to have regard not only to the improvements of the tenure-holder, but to the circumstances surrounding the original lease, such as whether it was a reclamation lease, whether it was given in consideration of a bonus, and the like, and then to settle a fair and equitable rent, and we have extended the term for which the enhanced rent is to be fixed, both in the case of tenure-holders and for occupancy raiyats from 10 to 15 years.

Registration of transfers.

“In regard to registration on transfer of tenures, this is what the Select Committee report :—

‘We have, in sections 12 to 16 of the Bill, so far altered the system of the registration of transfers of, and successions to, permanent tenures as to provide merely for enabling the landlord to register such transfers instead of compelling him to do so.

‘The Bill, in its previous stages, provided for a compulsory system of registration by the landlord. This, it was objected, would not work satisfactorily, especially as the landlords of many tenure-holders are poor and ignorant persons, having no regular office, and no means of establishing one or maintaining a suitable register. At the same time it was pointed out that the establishment of an official registry would confer a great benefit on all concerned, and especially on the landlords, who might, if such a registry were established, be allowed to realize their rents by the process of summary sale which is now available only in the case of a limited class of tenures.

‘A Bill for the establishment of an official registry is at this moment before the Bengal Legislative Council, and the object we have set before ourselves in re-casting the portion of our Bill now under consideration, has been to frame its provisions in such a manner as to secure to the Collector, who will be the officer entrusted with the preparation and maintenance of the official register, early and accurate information of all transfers and successions which may from time to time take place.

‘We have not overlooked the fact that the substitution of official registration for registration in the landlord’s sherista, would deprive the landlords of the fees which it was proposed to allow them under the Bill as originally framed, and which, it is believed, they commonly realize at present, though in most cases without any warrant of law. We think that the fees prescribed by the Bill in its earlier stages may well be paid to the landlord, even though he is to be relieved of the duty of registration.

'The provisions we have inserted in the Bill in order to give effect to these views are as follows:—

'First, as regards voluntary transfers (section 12), the simplest plan has appeared to us to be to require that every such transfer shall be registered under the ordinary law relating to the registration of assurances. It is understood that the Local Government will make all arrangements requisite for facilitating the registration of such transfers. The parties applying for registration will be required to pay to the registering officer "the landlord's fee" and a process-fee for the service of notice on the landlord. When the registration has been completed, the registering officer will forward to the Collector the landlord's fee and a notice of the transfer containing all necessary particulars, and the Collector will thereupon cause the landlord's fee to be paid to the landlord and the notice to be served upon him, at the same time taking any such steps as may be prescribed by the measure now pending before the Bengal Legislative Council for the entry of the transfer in his official register.'

"We have made similar provisions for securing notice being given to the landlord in cases of sale for an ordinary decree and of succession. In case of sale for arrears of rent there is no necessity for such notice.

"I come now to what I look upon as the most important part of the Bill—Chapter V, which deals with occupancy rights, and on this subject I fear I shall have to ask your attention at some length. The main points are (1) Who is to have the occupancy-right? (2) What are to be the incidents of that right? (3) What rules shall regulate enhancement of the occupancy-raiyat's rent? Occupancy-raiyats

"A very full discussion of the first question will be found at pages 5 and 6 of the Statement of Objects and Reasons, the gist of which is summed up in the statement that the Bill as introduced in Council makes 'the acquisition of the status of the khudkasht, or as he is termed in the Bill the settled, raiyat, depend not on the holding of one and the same plot of land for 12 years, but on the holding of any raiyati land (whether the same or not does not matter) in the same village or estate for a period of 12 years whether before or after the passing of this Act.' That is to say, the Bill originally proposed to continue all occupancy rights already acquired; to define as above the status of a settled raiyat, and to provide that the settled raiyat of a village or estate as thus defined should have occupancy rights in all lands which he might legally occupy in that village or estate. Bill No. II went a step further. The discussion in Council two years ago brought out the fact that whatever might have been the effect of Act X of 1859 as to the legal acquisition of occupancy rights, it was, in practice, exceedingly difficult to prove those rights. The proportion of persons having acquired occupancy rights was estimated at from 90 to 70 per cent. of all the raiyats in the country, but unfortunately, as was said in the course of the discussion, those rights were 'moral' rights, and it was a matter of extreme difficulty for the individual raiyat to enforce in his own case by legal proof the rights which were generally admitted to have accrued to the raiyat in the abstract. Acting on this view, the Select Committee introduced into Bill No. II the presumption which will now be found at section 20 (7) of the Bill before the Council. The presumption runs as follows: 'When it is proved or admitted that a person holds any land as a raiyat, it shall, as between him and the landlord under whom he holds the land, be presumed for the purposes of this section, until the contrary is proved or admitted, that he has for 12 years continuously held that land or some part of it as a raiyat.' The Committee justified it as warranted by the existing state of things in the Lower Provinces, and because, while the presumption tends to simplify litigation, it is one which the landlord can have no difficulty in rebutting where it does not hold good. This presumption the Committee desire to maintain, and the only change they have introduced during their late session in this part of the Bill is the elimination of the words 'or estate,' thus limiting the right to the village in which the raiyat cultivates. As this decision of the Committee has been very forcibly attacked by His Honour the Lieutenant-Governor and some other members of the Committee, it is right that I should explain to the Council the reasons which led me, as representing the Government of India, to vote with the majority on this occasion. Acquisition of the right. .
Presumption of status.
Elimination of the words "or estate."

int noticed by the
Select Committee.

"The inconveniences attending the retention of 'the estate' in the definition of settled raiyat was touched on in the Select Committee's Preliminary Report of last year, and the point was one of those referred by the Bengal Government for the opinion of its officers. The great majority of those officers were against the retention of the words. This fact will be found in the 23rd paragraph of the Bengal Government's letter of the 15th September last, where also are given the reasons which led His Honour the Lieutenant-Governor to dissent from the opinion of that majority, and to insist on the extension of the status of settled raiyat to the estate as well as to the village.

"I have no doubt that in the course of the debate His Honour will do full justice to the arguments which are there so ably stated; but, put very briefly, they are these:—

asons urged by the
Bengal Government
for retention of the
words.

"The expediency, he urges, of giving stability to the raiyat's position is admitted on all hands. Now 95 per cent. of the raiyats are so poor that they cannot possibly cultivate land at any distance from their homes, or, in other words, hold land away from their own village. On the other hand, if a man can get his landlord to give him a holding in another village (and it is only with his landlord's consent that he can obtain it), then it may be presumed that the landlord knows his man, and there is no sort of reason why he should not have the same stability of position in regard to his new land as he had in his old land.

"Now, if this were all that the definition involves, it would be difficult to contest the Lieutenant-Governor's position, and I for one would very willingly accept it; but the word 'estate' really involves quite a different set of considerations from these. An 'estate' is, so far as this argument is concerned, an administrative fiction.

objections to retention
of "estate".

"It is simply the area registered in our books under one number, and liable to be sold as a single unit in case of arrears of revenue being unpaid. For rent purposes it has no meaning. It is not all the area owned by a landlord, for a landlord may have many estates. It is not the possession of a single landlord, for it may be divided among numerous shareholders. It may be part of a village, or it may be 100 villages. It may be the property of one man, or the property of 100 men. It may be managed direct by the landlord or indirectly by a number of agents, or it may, as in the case of the Burdwan Rájá's estates, be let out into innumerable *patni* or permanent tenures (these tenure-holders subdividing it again), and in these circumstances what is one estate in the Collector's books becomes, for rent purposes, several hundred different estates, the immediate owners or managers of which have no concern with one another, can see nothing of each other's books, and know nothing of each other's raiyats. The Burdwan estate is of course an exceptional instance from its size, but to a smaller extent the same thing happens all over the country, and it is on this point that the objection is most difficult to meet. The effect would be to say that a man having once acquired occupancy-rights in any part of an estate should retain those rights with respect to any land which he may in any way acquire in any other part of the estate. Now, an estate, as I have shown, may be, and frequently is, subdivided among numerous tenure-holders or numerous managers. Any of these men may perhaps be able to say if any particular person has settled rights in his own particular tenure, but he cannot possibly know this in regard to the other tenures of the estate. He may let a man into his village as a non-occupancy raiyat, and the latter can immediately turn round and say that having acquired occupancy-rights in a village twenty miles away belonging to another tenure-holder, he claims to have them also in his new land. Clearly the Lieutenant-Governor's argument, deduced from the landlord's ability to know the character of his own raiyats, does not apply to cases of this class, and from this point of view his position is not an easy one to defend. The only reason for retaining the word 'estate' in the definition is to prevent a landlord from shifting his raiyat's holding from one village to another within his estate and so breaking down the occupancy-right. Now to this argument the

per of shifting
defined.

Lieutenant-Governor himself supplies the answer. He urges that 95 per cent. of the raiyats are so poor that they cannot hold land away from their own residence. This, if it shows that the danger to the landlord would not be great from retaining the word 'estate', also shows that the possibility of shifting raiyats, except within reach of their residence, is equally limited. The advantage to the raiyats of carrying with them the occupancy-right from one village to another within the same estate is very small, for it is shown that 95 per cent. of them are not in a position to take advantage of it, and the only raiyats who could take advantage of it, are those who have abandoned their own village, and its application in their case would be a misuse of the power and contrary to the proposed intention of the Bill.

"It is possible, no doubt, that shifting may occur in exceptional instances, where a landlord has several villages in his own direct management within reach of the cultivator's residence, and where he is powerful enough. But in the case of a very powerful landlord, strong enough to do this and determined to break down the occupancy-right, I am afraid he will always find some door open, and it must be remembered that not only is the number of landlords who are in a position to do this very small, but also the number of tenants to whom the process can be applied is small also.

"I suppose that, when the Bill becomes law, nine-tenths of the tenants will have secure occupancy-rights in the land they cultivate, and of the remaining tenth it is but an infinitesimal portion that can be exposed to the danger above explained.

"On the other hand, as long as we confine the accrual of occupancy-rights to the village, we have an absolutely unassailable position. The *khudkasht* raiyat's rights in the village are independent of those of the rent-receiver, and it matters not among how many estates the village may be divided. The raiyat is a *khudkasht* raiyat of *that village*, and has by custom, as well as by old law, a right of occupancy in any land he may cultivate in that village without reference to whom he pays his rent; but when once with the object of stopping gaps we take up more ground and apply the same rule to the estate, our position is no longer defensible. Not only is the theory new and unsupported by prescription or sentiment, it is open to a variety of practical objections, and by taking extreme instances it can be made to appear hopelessly ridiculous. Looking, as I do, upon the danger involved to the raiyats on the one hand, by omitting 'estate,' and to the zamindars on the other, by including it as for the most part of exceedingly small importance, I greatly prefer, for the above reasons, to omit it. I do not think any intermediate device, such as that of limiting the 'estate' to so much of it as is comprised in one pargana, or in one permanent tenure, or by extending the village to an artificial area within a fixed radius, would be found to work satisfactorily, and none of these suggestions wholly commended themselves to the Committee. I can only repeat my conviction that, though the danger of raiyats being shifted from one village to another within an estate is not wholly imaginary, it is not a serious danger, and that the provisions in the Bill, supplemented as they are by a working presumption, will sufficiently secure nine-tenths of the raiyats in their just right.

Advantage of confining the *khudkasht* rights to the village.

Intermediate device

"Turning now to the incidents attached to the right of occupancy, it will be seen that we have made a most important change in regard to one of these incidents—transferability. Instead of legalising it and regulating it by law, we have left it everywhere to custom. This change was too important to be made at the direct instance of the Select Committee. It has the approval and sanction of His Excellency the Viceroy in Council. I am at liberty to state that I personally adhere to the opinion I expressed in the first debate, to the effect that both in Bengal and Behar the custom has taken such deep root that it is desirable to legalise and regulate it, and that in both provinces this course would, in the long run if not in the immediate future, be attended by beneficial results both to the cultivators, and to the productiveness of the country, and so far I sincerely regret the decision arrived at. But I am bound to admit, apart from the arguments directed against the principle of

Incidents of the occupancy-right.

Transferability.

My own adherence to it.

difficulties in the
way of giving
effect to it.

Custom not inter-
fered with.

Sub-letting.

transferability,—arguments founded on injury to the landlord, expropriation of the raiyat, and rack-renting of the actual cultivator,—I am bound to admit that the Committee found immense difficulty in devising any practical scheme of pre-emption, any satisfactory safeguard against the dreaded money-lender, any equitable method of securing to the landlord the fee which he now gets in some parts of the country, without injuring the raiyats of other parts where they habitually transfer without payment of a fee, and that in view of these difficulties there is something to be said for leaving the custom to strengthen itself, and crystallise into a shape which may hereafter render its regulation less difficult than it is at present. We have, moreover, made it clear that where the custom of transfer without the landlord's consent has grown up, it is not the intention of the legislature in any way to interfere with it. In all other respects we leave transfer alone, and the Council will not have to consider the schemes of pre-emption, registration, and landlord's fees, which occupied so much of the time and attention of the Committee.

“While we have dealt thus with transfer, we have not felt it possible to interfere with the long-established right of sub-letting.

“The existence of this right is admitted in section 6 of Act X of 1859, and the authorities consulted have almost unanimously declared that it is impossible now to interfere with it. Moreover, if the tendency to alienate, by way of transfer, is not allowed free play, it must, following the line of least resistance, force an outlet in sub-letting.

Scheme for restrict-
ed.

“To check this tendency, or at least to nullify its evil effects, was the intention of the provisions inserted as section 37 of our Intermediate Bill No. II. The scheme is explained fully in paragraph 27 of our Preliminary Report of last year. The main point of it was that an occupancy raiyat, who sub-lets more than half his holding, should be deemed to be a tenure-holder, and thus his sub-raiyats should be in a position to acquire rights of occupancy. But it was felt that this would envelope all rent-litigation in such clouds of uncertainty that it could only be permitted to take effect on the tenure being registered, and on this difficulty the whole scheme was wrecked. It was the very general opinion of the officers consulted, that in such cases registration would never be spontaneously sought for, and could not be enforced, and in view of the general objection taken to it on this score it was withdrawn. All that we have felt ourselves able to do in this direction is to provide in a subsequent portion of the Bill (section 85), that a sub-lease, given without the landlord's consent, shall not be valid against him unless registered, and that no sub-lease for a term of more than nine years shall be registered. To such sub-leases we have given some protection which I shall refer to hereafter, but if it is really desirable to check sub-letting, about which I am personally very doubtful, it will certainly not be done by leaving the sub-lessee defenceless against his lessor.

Withdrawn.

Protection now given.

No attempt by legis-
lation.

Enhancement of an
occupancy-raiyat's
rent.

By private contract.

As first proposed.

“The next branch of this subject is as to the rules that should regulate enhancement of an occupancy-raiyat's rent, and in this we have made some important alterations. Dealing, first, with enhancement by private contract, it will be observed that section 39 of the original Bill provided that such contracts should only be valid after being approved and registered by a revenue-officer, and the revenue-officer was not to accept any such contracts if the enhanced rent was more than 6 annas in the rupee above the old rent (these figures were put in tentatively), or more than one-fifth of the gross produce.

Gross-produce limit.

“It was at an early stage obvious to the Committee that, even if the gross-produce limit was accepted as applicable to enhancements made by a Court, it was inapplicable as a test precedent to the registration of a contract.

Inapplicable to con-
tracts.

“It would have meant that in every case before a contract could be registered, an exceedingly complex judicial enquiry should take place—an enquiry, too, in which the Revenue-officer would be practically powerless, as the only evidence available would be that of the two parties, who were *ex hypothesi* in agreement as to the terms. The approval of the Revenue-officer, though, if confined to

the form of the contract, strictly in accordance with the conditions of the Permanent Settlement, was felt, when extended so as to cover the question of the fairness of the conditions, to leave too wide a discretion to the Revenue-officer—a discretion, moreover, which, for the reasons above given, he would in practice be powerless to exercise.

“The registering officer will now, under the amended section, merely have to see that the agreement is not contrary to the express stipulations of the contract sections of the Bill, and that the raiyat understands it and is willing to enter in to it. Approval of the registering officer no longer required.

“The Committee have, however, it will be seen, reduced the fractional limit within which enhancements can be made by contract to two annas in the rupee. Fractional limits considered. About this clause there was great difference of opinion in the Committee.

“On the one hand the objectors urge that it is useless putting in any such limitations at all, as if the raiyat agrees to pay the enhanced rent he will not care what the deed recites as to the amount of the previous rent, and while it will cause very serious embarrassment to scrupulous landlords, it will in no way serve as a check on the unscrupulous among them. It is also urged that any such check will force a landlord who wishes to enhance to take his raiyat in each case into Court, and then to demand more than he would otherwise be willing to accept—a process which is admittedly full of injury to the raiyat; that whereas if the landlord gets a decree for a sum more than two annas in the rupee on a test-case, instead of being able, as now, to make contracts on the same terms with his other raiyats, he will hereafter have to bring them one and all individually by separate suit into Court to confess judgment, and will thus obtain the same result only by a process far more expensive and far more demoralising to the raiyat. Another objection is that it altogether fails to meet the case of raiyats who are allowed to cultivate at specially low rents on condition of growing indigo or other special crop—a condition frequently used both by Government and by indigo-planters. When this condition comes to an end, there is no means of voluntarily adjusting the rent to the altered circumstances. The force of these arguments cannot be denied. On the other hand it is urged that $12\frac{1}{2}$ per cent. (a fraction which allows of the rent being enhanced by 25 per cent. every 30 years, by 100 per cent in less than 90 years), is as much as a moderate landlord would ever be likely to ask as an addition to the rent; that it is quite reasonable, if the landlord wants a larger enhancement than this, to send him to the Courts for it, where he can prove its reasonableness; that the scheme encourages moderate enhancements, and discourages any large enhancements; that in some parts of the country, and precisely in those parts where the raiyats are least able to protect themselves, and most likely to agree, under pressure, to any terms which their landlords may impose, the rents are already so high that no sufficient margin for subsistence is left to the raiyat, and a single bad season suffices to break him down; and consequently that, in the absence of the checks which the Committee have removed from enhancement by the Courts, it is imperatively necessary for the very existence of the raiyat that enhancement by contract should be restricted within comparatively narrow limits. It is for the Council to say which of these views should prevail: for myself, I feel very strongly the necessity of some such check as the Bengal Government urge in regard to the over-rented parts of Behar, and whatever doubts there may be as to the efficiency in practice of this particular check, no competent observer can doubt the reality of the danger at which it is aimed.

“We have inserted a section exempting from these conditions enhancements made *bona fide* on the ground of landlords’ improvements, because we look upon such enhancements in the light of interest on the capital expended, and we desire to encourage improvements. Exception in the case of landlords’ improvements.

“One point remains under this head. We have, in order to lessen the harassment caused by frequent enhancements, provided that the enhanced rent, whether under contract or under decree of Court, should run for 15 years. Period during which fresh enhancements are barred extended to 15 years. This is an extension of the term (10 years) originally proposed by the Rent Com-

mittee, but it is only half of that (30 years) recommended by the Famine Committee. It is a very substantial boon to the raiyat, but is, we consider, perfectly just and necessary.

enhancement in
rent.

"Coming now to enhancements by decree of Court, we have to consider the grounds on which enhancement can be demanded, and the considerations by which the Court should be guided in granting it.

"Under the Bill as first introduced, the great regulator of enhancements was intended to be the table-of-rates. This scheme, as I shall hereafter have to explain, has been eliminated from the Bill. Where a table-of-rates was not in force, the Bill provided for enhancement on the following grounds :—

three grounds.

- (1) the prevailing rate ;
- (2) increase of productive powers of the land ;
- (3) increase in average prices of produce.

"Of these, the prevailing rate remains in a slightly altered form. Increase in the productive powers has been subdivided into the two efficient causes which alone can bring it about so as to justify in our opinion the enhancement of rent. All other cases seem to resolve themselves into cases, such as railways or canals, in which the landlord will get his enhancement by improvement of prices, or else into improvements effected by Government or by the raiyat. In these cases we do not see any just ground for enhancement. The two elements remaining are fluvial action and landlords' improvements, and these two are maintained as grounds on which a landlord can demand an enhancement. The third of the old grounds—'increase of prices'—has been retained and rendered, in my opinion, an exceedingly valuable instrument in the landlord's hands for obtaining an equitable increase of rent.

"To avoid misapprehension, I may mention here that increase of area is treated separately, as we do not consider that increased rent demanded on this ground is, properly speaking, an 'enhancement'.

prevailing rate.

"Going back, then, to the first of these grounds of enhancement, it will be seen from the dissents that we have been vehemently urged to get rid of the prevailing rate altogether as a ground of enhancement. This was first moved by the Bengal Government in Committee last year and was not accepted. It was then referred for the opinion of the local officers, and the outcome of that reference was to show a very even balance between those who were in favour of abandoning it and those who were in favour of retaining it in such a form as to safeguard it from abuse. The reasons which led the Lieutenant-Governor to desire its abandonment are very forcibly explained in paragraph 40 (pages 25 to 28) of his letter of the 15th September. Very briefly summarised they are as follows. By the Permanent Settlement a raiyat's rent might, as a rule, be brought up to the pargana rate. The theory of the pargana rate was that it was a fixed and ascertainable entity, and this was in many parts of the country no doubt the fact. Where there was such a rate authoritatively established, it was fair, and was part of the old right of the State landlord, that the raiyat, when not protected by patta, should pay according to that rate. But the established pargana rate disappeared, and there is now no prevailing rate.

reasons suggested
for abandoning the
prevailing rate.

"The landlords have been accustomed to take what they can get ; rents are as often as not fixed in a lump sum on the holding and not differentiated according to the various qualities of the soil.

"In the absence of a real prevailing rate, the Courts have to take the average of the most prevalent rates in the vicinity. This means that A's rent is to be enhanced because B and C, being in debt, or otherwise at their landlords' mercy, have agreed, or pretended to agree, to pay enhanced rates. There is ample evidence that, apart from the natural effect of such competition-rents as have replaced customary-rents, bogus-rents are fabricated and kept on the jamabandis with a direct view to bring up the standard of the prevailing rate. Proposals have been made to exclude from consideration in determining the

prevailing rate the effect of recent initial or competitive rents, but in the long run this would be impossible, and any way it does not cover the whole ground. These considerations led the Lieutenant-Governor to propose the absolute abandonment of the section, except where a prevailing rate is *established* by a Settlement-officer under Chapter X. The question was very fully discussed in Committee, and the result is given in paragraph 20 of our Report, which runs as follows:—

‘20. We were unable to accept the proposal (IX) to abolish the prevailing rate as a ground of enhancement, inasmuch as this has, in one shape or another, been a ground of enhancement ever since the Permanent Settlement, and as it is the only means by which a landlord can remedy the effects of fraud or favouritism on the part of his agent or predecessors. In view, however, of the dangers which are said by competent authorities to arise from the artificial manufacture of rates, and from the very wide interpretation given to the term “places adjacent”, we have somewhat modified the terms of the section, have limited enhancement to the rate ascertained to be the prevailing rate *in the village*, and have required that this rate should be determined with reference to the rates actually paid during a period of not less than three years before the institution of the suit.’

Reasons which prevailed with the Committee for retaining it.

“I may have more to say on this subject when specific amendments are proposed, but for the present I will only observe that I believe in the amended section we have accurately retained the existing substantive law as interpreted by the Courts, and have only introduced the necessary safeguards above explained; we have, however, added a qualifying clause which would enable the raiyat to plead any sufficient reason there may be for his being allowed to hold on at a lower rate, have limited enhancement to those cases where the difference between the raiyat’s rate and the prevailing rate is substantial so as to prevent the section being used for purposes of harassment, and have indicated that where a local enquiry is necessary to ascertain the prevailing rate it should be conducted by a properly qualified Revenue-officer.

Modifications in form.

“The next ground in the order of our Bill on which enhancement may be demanded is increase of prices. We have made some alterations under this heading, but I would first explain the scope of the section. The prices referred to are those of the staple food-crops, and are entirely independent of the particular crop which may happen at any particular time to be grown by the raiyat. We take the prices of staple food-crops as our standard both on grounds of principle and on grounds of convenience. Starting from the principle that existing rents, even if not corresponding strictly to soil-capacity, are yet to be considered fair and equitable, we hold it to be entirely unjust and contrary to good policy that they should be made to vary according to whether the raiyat at any particular time grows a special crop which may be fetching a high or a low price. We would not make the landlord’s rents depend on whether the raiyat is shrewd or the reverse, nor should they in any way in the existing condition of agriculture fluctuate with the fluctuations of foreign markets for such crops as jute, safflower, oilseeds, cotton, &c. What we do mean is, that the landlord should not unduly suffer nor the raiyat unduly prosper from a permanent or long continued alteration in the value of money, and the only practical standard which can be applied to test this point is that of the price of staple food-crops.

Increase of prices

“We have made other alterations. Formerly, it was necessary for the landlord to prove to the Court when the rent was last fixed, in order to be able to enter into any comparison at all. The Court may under this Bill take any period during the currency of the rent that may be equitable and practicable for comparison. As a rule, in order to eliminate the effect of special seasons, decennial periods will be taken, but the Courts may, if necessary, substitute shorter periods. In order to facilitate the comparison, the Local Government will have to draw up, from the materials which are available to a certain extent for the last 20 years, statements of past prices, and in future to record prices accurately, publish them for criticism, and finally, after revision, publish statements of annual average prices which the Courts will receive as presumptive evidence.

Alteration in law to facilitate proof.

“We have, I think, by this scheme redeemed the pledge that Government would put the power of enhancement ‘on such a footing that it will readily be

deduction to cover
increased cost of
cultivation.

enforceable in practice.' Before leaving this part of the subject, I must refer you to paragraph 18 of our Report, which deals with the deduction to be made to cover the effect of increased prices on the cost of cultivation. We are of opinion that the tendency in this country is for the cost of cultivation to increase in a higher ratio than prices. So far as the labour is done by the cultivator's family or by labourers paid in grain (as is mostly the case in India), no benefit under this item can accrue to the cultivator from increase in prices. On the other hand, as population and prices have increased, pasturage has diminished; cattle are dearer to buy, dearer to keep, and less remunerative; manure is dearer, and so is fuel; and all these elements have to be taken into account. The Local Government proposed to deduct one-half for the increase of prices to cover the increased cost of cultivation; we recognised the impossibility of asking the Courts to solve the hopeless problem of increased cost in each case, and found it necessary to draw an arbitrary line. We have drawn it at one-third.

remaining grounds
enhancement.

"In regard to the two remaining grounds of enhancement, namely, increase in productive powers caused by landlords' improvements and by fluvial action, I would only mention here that we have provided facilities for at any time registering and recording landlords' improvements, and we have decided that under the head of fluvial action the Courts shall not take into account any increase which is merely temporary or casual.

limitations on
enhancement.

"Before leaving this subject of enhancements I must explain the alterations we have made on the limitation to be placed on enhancement.

"The Bill, as originally introduced, provided that rents should never be enhanced so as to exceed one-fifth of the value of the gross produce, estimated in staple crops, nor should enhanced rent ever exceed double the old rent. In the Intermediate Bill (No. 11) the gross produce limit had been rejected, and on the other hand the fractional limitations had been raised in one case to eight annas in the rupee, in others to four annas in the rupee. In the present Bill we have with the consent of the Bengal Government abandoned these fractional limitations without being able, as the Bengal Government wished, to restore the gross-produce limit.

"I hope to be pardoned for touching on this point at some length.

gross-produce limit.

"The gross-produce limit was suggested by the Behar Committee in 1878, who would have fixed it at one-sixth; it found a place in the scheme of the Rent Commission and of Sir Ashley Eden's Bill at the tentative figure of one-fourth; it was one of our proposals to the Secretary of State, and was incorporated in the Bill as introduced into the Legislative Council, having then been changed at the instance of the Bengal Government to one-fifth. I may also say that, in respect to its principle, it had at that time on the whole been not unfavourably received by the zamindars. It was not therefore lightly excluded from the Bill by the Select Committee which sat last year, though grave doubts had been expressed in the debate in this Council, among others by His Honour the Lieutenant-Governor, as to the possibility of adopting any universal standard. The line of argument which led to its abandonment was somewhat as follows. In all the previous stages of the discussion the machinery on which reliance had been placed for fixing a fair rent had been what is called the 'table-of-rates.' This meant that a Revenue-officer should after due enquiry, classify soils over a given area, and, judging mainly by existing rent-rates fix a fair rate of rent for each class of soil. This enquiry would have involved by a minute process of investigation and experiment the ascertaining of what was for each class of soil the average gross outturn in staple crops. Thus ascertained, the figures would remain on record, and in suits for enhancement, &c., the Courts would only have to refer to them, and would thus be able, by applying the maximum test, to check any obviously unfair and unreasonable enhancement.

grounds for
abandoning it.

Outline of scheme
table-of-rates.

"Before, however, the Committee had begun its labours, the Lieutenant-Governor had, at the instance of the Government of India, deputed selected officers to four or five experimental areas to ascertain if, as a matter of fact,

rents had any such fixed and stable relation to classes of soil and produce as would enable the Revenue-officer to fix any table-of-rates based on existing facts. The result of the enquiry was disastrous to the scheme of a table-of-rates. It was found in almost each area subjected to enquiry not only that the multiplicity of rent-rates was almost inexhaustible, but that little relation could be traced between the existing rates and the quality of the soil. Consequently the table-of-rates as an adequate general machinery for regulating rents had to be abandoned, and the matter relegated to a great extent to the discretion of the Courts; and with the table-of-rates went the process of ascertaining and recording in an accessible form the average gross produce of each class of soil.

"This rendered it necessary for us to reconsider the expediency of retaining the gross-produce test as a maximum, and finally we decided, after some discussion, to abandon it both as unworkable and unfair. It is obviously unworkable in regard to private contracts, because it involves an enquiry which no registering officer can make before a contract is registered. Impracticable in regard to contract.

"We held it to be unworkable by the Courts, because no Court has at its disposal the machinery for ascertaining the facts. The Lieutenant-Governor has traversed this argument by asserting that we do not want scientific accuracy; and such an estimate as we do require can be obtained by the assistance of a pancháyat of raiyats who are presumably experts, and he points to the estimate made for grain-rents as an illustration. But the estimate in grain-rents is an estimate of the actual crop on the ground before their eyes—an estimate which is obtained by reaping and measuring samples. What the pancháyat in the other case would have to ascertain is very different. They would have to say what a field which may be growing tobacco or sugarcane or opium would grow, not in any particular year, but over an average of years, if it was sown with staple crops. They or the Courts would then have to ascertain what would have been the price which the raiyat might have received for this produce over an average of 5 or 10 years. There is ample evidence to show that we have hitherto failed to ascertain with anything like accuracy what a bigha of land *does* produce over an average of years of the crop actually grown upon it: to ascertain what it might produce if some other crop were grown is an infinitely more difficult problem. Then the pancháyat must be paid, which adds to expense, and there is always the danger of their opinion being in accordance with the longest purse. Impracticable in regard to suits.

"The unfairness of the test is of not less importance. The produce on two fields being the same, the maximum rent as limited by this test is the same; but on one of these fields it may cost twice as much to raise the crop as on the other: the margin left to the raiyat will in one case be sufficient; in the other it will not preserve him from starvation. Unfairness of the test. In relation to cost of cultivation and to area of holding.

"The relative size of the holding will similarly interfere with the applicability of the test. The same margin of produce per bigha left to the raiyat may be quite adequate where he holds 20 bighas, and may mean absolute starvation where he holds 4 only.

"Another very serious objection to the scheme is this: as population advances the average area of each man's holding must diminish, and consequently the raiyat will require a larger proportion of the gross produce of his holding for the mere support of himself and his family. A less proportion will therefore remain as rent for his landlord. This is a necessary tendency while population increases at its present rate, and is, moreover, wholly confined to unscientific agriculture for subsistence. At the beginning of this century we have, in the Regulation I of 1804* for invalid jaghirs, a clear proof that Government then thought a cash rent equal to two-fifths of the gross produce a fair standard. To-day the Government of Bengal think one-fifth the maximum consistent with Dangerous effect of fixing a permanent standard in face of increasing population.

* Section IX (6):—

"The proprietor of the land shall be entitled to rent in the proportion of two-fifths of the annual produce, whether it be in kind or in money, as may be agreed on between the parties concerned in the adjustment. This rent shall not be liable to any variation and shall be paid to the zamindár or other proprietor."

safety. If the Government of that day had been called on to fix a general standard they would have fixed it probably at two-fifths. It would be as dangerous for us to lay down now a permanent standard of one-fifth up to which, by the inevitable law which makes water find its level, rents would surely rise, as it would then have been for Government to lay down the standard at two-fifths. Until you can limit the amount of population to be fed you cannot with any safety say what proportion of the gross produce shall go to the landlord and raiyat respectively.

Committee objected to its principle and doubted its efficiency in practice.

"The Committee therefore, after full consideration condemned the principle of the gross-produce limit, because it left out of consideration other elements of equal or more importance in determining a fair rent. It took no thought of the cost of cultivation or of the size of the holding, or of the relative productiveness of it. They also objected to it in practice, because they thought the problem was one which the Courts could not solve, and because the attempt to solve it must add overwhelmingly to the cost of rent-suits—a burthen, which, as the *onus probandi* is on the raiyat, must inevitably fall on him in a large number of cases. So far we had not discussed the special fraction which it was proposed to introduce. Last autumn the Bengal Government again urged in the strongest terms the imperative necessity of retaining the gross produce limit as the only ultimate check on enhancements which might otherwise, under the prevailing-rate scheme, become destructive to the raiyat, and which certainly could not with safety be borne in Behar.

Consideration of test with reference to specific limit of one-fifth.

"The matter was again carefully considered, there being a decided readiness to accept the necessity of establishing a final check if one could be found, and this time the question was considered with reference to the special fraction proposed. The evidence as to average rates in each district is not such as can be altogether relied on, but, such as it is, it satisfied the Committee that the contention that a raiyat *can* not pay more than one-fifth of the estimated value of the staple crop is one which it is impossible to maintain. So far as it goes, and so far as the enquiries made by selected Revenue-officers last year bear upon the point, the evidence shows that in many districts which are not supposed to suffer from rack-renting, and in Court of Wards' estates as well, the raiyats *do* pay more than this proportion. But the evidence shows more than this: it shows that the relation of rent to gross produce varies so enormously (the Board give the result of their experiments as showing a variation from 67 per cent. to 7 per cent.), that it would be impossible to apply any one standard to all parts of the country, and that no sufficient remedy could be found in the direction of altering the limit to one-fourth or any other uniform fraction. It occurred to me that the test might perhaps be safely applied after a special enquiry in each district or smaller local area such as the table-of-rates contemplated, but this idea was not favourably received, and the Government of Bengal no longer press the scheme. Its loss however is made a ground of objection to the Bill as it stands; but fully as I recognise the real deficiency in the Bill of any adequate check on rack-renting in certain parts of the country, where enhancement is incompatible with the welfare, almost with the existence, of the raiyat, I must yet say that I consider the Committee were amply justified in refusing to accept a remedy which, in the shape proposed, was indefensible in theory, and would probably prove useless in practice.

Possibility of applying it after special enquiry.

Finally abandoned.

Fractional limits condemned.

"The alternative fractional limits which had been inserted last year by the Committee, meanwhile, had been condemned by the Government of Bengal.

"As I have said in regard to tenures, there was a danger in establishing a maximum which would inevitably tend to become a standard of enhancement. They involved also the erroneous principle of adding most to the highest rent and least to the lowest; and we thought that, looking to the limitations which the grounds of enhancement carry within themselves, namely, in one case the rate prevailing in the village, and in that of prices the actual increase, minus one-third, it would be safer to trust to the discretion of Courts and to leave them within those limits to be guided by what is fair and equitable.

"We have therefore discarded the fractional limits on enhancement in Court, but I must repeat that it was the abandonment of these successive checks which led the Bengal Government to urge on us so strongly the necessity of strictly limiting enhancement by contract, and I trust this fact will be remembered when dealing with the limit of two annas in the rupee to which such contracts are subjected. And abandoned on condition of limitation of enhancements by contract.

"The only other point remaining in this chapter which I need notice, is the alteration which we introduced into the provisions for produce-rents in our preliminary Bill of last year. For the reasons given in paragraph 43 of the Intermediate Report, we eliminated the maximum that had been imposed on produce-rents, and we gave discretion to a Revenue-officer to refuse an application for commutation if opposed. We also added rules for his guidance in deciding what the equivalent money-rent should be. I need not take up your time at present by examining these rules. Produce-rents.

"Having dealt with the occupancy-raiyat, we must now turn to the non-occupancy-raiyat, who was called in the original Bill the ordinary raiyat. This name we have changed for reasons given by Mr. Reynolds and the Government of Bengal, to the effect that the non-occupancy-raiyat is not an ordinary raiyat, the ordinary or customary raiyat being the khudkasht. Non-occupancy-raiyats.

"Around this raiyat, whatever he be called, a severe conflict has arisen. Some of the minutes of dissent declare that a great deal too much has been done for his protection, others say that he is entirely unprotected. Mr. Reynolds says the Bill 'affords him no protection as regards his rent, and that it does nothing to facilitate his acquisition of the right of occupancy.' Babu Feári Mohan Mukerji says: 'The rights given by the Bill to a non-occupancy-raiyat will, to all intents and purposes, convert him into an occupancy-raiyat.' The Maharájá of Durbhunga agrees with the latter, Mr. Amír Ali with the former. His Honour the Lieutenant-Governor also says the Bill 'leaves the non-occupancy-raiyat practically unprotected, and that on this point the Committee have departed from the intentions of the legislature and the conclusions of authoritative opinion.' Differences of opinion.

"If this view were correct, I could only reply that among the conclusions of authoritative opinion which we have not departed from is one no less authoritative than that of His Honour the Lieutenant-Governor himself. In his speech on the second reading of the Bill in this Council, the Lieutenant-Governor, after urging that the Regulations of 1793 attempted only to protect the *khudkasht* raiyat, and that only so long as we dealt with his representative was our position unassailable, went on to say that 'it would be unreasonable and inequitable to extend the right of occupancy to every raiyat in the country,' and that he most cordially concurred in the maintenance by the Secretary of State 'of the distinction deeply rooted in the feelings and customs of the people, not only in Bengal but in most parts of India, between the resident or permanent, and the non-resident or temporary, cultivator.' 'It was to the resident raiyat and him alone', he says further on, 'that any ancient privileges and rights appertained' and accordingly when he came to deal with the details of the Bill, he said 'I am unable to accept the provisions of Chapter VIII (the ordinary raiyat) which deal with compensation for improvement and disturbance. I think too, though I myself have suggested a 20 per cent. (gross produce) limitation, that it may be impossible to enforce a uniform limitation of that kind in all parts of the province.' The Lieutenant-Governor's view.

"If then it were the case that we have given the non-occupancy-raiyat little or no protection, I might at least plead high authority for such a course; but I deny that it is the case, and I do not rest our defence on such authority. The line of action we have endeavoured to follow has been to keep, as directed by the Secretary of State, a marked distinction between the occupancy and non-occupancy raiyat, but to facilitate the acquisition by the latter of occupancy-rights, to give him some protection against undue enhancement, without barring the zamindar absolutely from all voice in the selection of his tenants or in the determination of their rents. One party of the dissentients would Nature of protection afforded by the Bill

leave the non-occupancy-raiyat absolutely at the mercy of the zamindar without protection of any kind; the other party, in its endeavour to stop up every gap by which a zamindar could possibly find a means to injure his tenant, would force the zamindar to retain for ever, subject to a heavy fine, any paikasht raiyat he had once admitted on the land, and would make the acquisition of occupancy-rights inevitable.

"The latter course would be contrary to the orders and intention of the Secretary of State, the former would be destructive to the stability of the cultivator and against the interests of public policy. I think that the attacks of the dissentients from two such opposite standpoints may fairly lead the Council to conclude that we have adopted a just and moderate view, and have taken the line which is fairest to the two contending interests.

Protection under the existing law.

"Under the existing law the non-occupancy-raiyat can get a patta at the rates agreed upon with his landlord. He can be ejected at the expiry of his lease, or, if without a lease, at any time after notice to quit. His rent can be enhanced as often as the landlord likes after service of notice of enhancement.

Protection under the Bill.

"We have provided that, after the expiry of an initial lease, he should still be liable to be ejected, but only after his first lease, not if he is permitted to hold on; and unless the suit for ejectment is brought within six months after the lease expires, the right to eject on that ground lapses. He will always be liable to ejectment by *suit* for non-payment of arrears. He will be liable to enhancement in two ways, either by registered agreement, or by suit in Court, but enhancement by suit carries with it, if the raiyat accept it, a lease for five years at the rate fixed by the Court, after which, unless he has meanwhile acquired rights of occupancy, he can be ejected.

Alteration made by the Committee.

"The Bill, as originally introduced, was silent as to ejectment after the initial lease, and the check it proposed on undue enhancement was (1) a gross produce limit, and (2) that the zamindar should pay compensation for disturbance graduated according to the ratio of enhancement demanded. It is on these points that the Government of Bengal objected to the conclusions of the majority, and asked us to go back to the original Bill. In regard to compensation for disturbance, I may say that at the original discussion in Council it was more objected to than any provision in the Bill, and it was condemned, not only, as I have already mentioned, by the Lieutenant-Governor but also in stronger terms by Mr. Reynolds. He said: 'the proposed compensation for disturbance introduces an entirely new element into the agricultural laws of the country. We have not the least experience to show how this provision would work in India, and the principle of it seems to me objectionable.' We found that Mr. Reynolds' condemnation was endorsed by others whose opinions we could not disregard, and we abandoned it. As a substitute the judicial lease for five years was proposed and accepted, and so far the difference between the safeguard provided in the original Bill and that now given is that whereas, under the old Bill, the non-occupancy-raiyat objecting to pay the enhanced rent demanded of him could be ejected at the landlord's discretion subject to the payment of a fixed sum of money, he can now have the rent fixed by the Court; if he refuses to pay this rent he must go; if he accepts he is secure in his holding for another five years.

Abandonment of compensation for disturbance.

Substitution of judicial rent with a five years lease.

Effect of this retention.

"The security from ejectment and from undue enhancement which this provision affords, and the additional security given by the rule that all agreements for enhanced rent must be registered, do unquestionably facilitate the acquisition of the occupancy-right, though they are of course a long way short of the security which that right confers; and I am bound to say that, on this point, the two sets of criticism which I have read out to you seem to me equally exaggerated and unreal.

Initial lease.

"There remains the question of the initial lease. I have explained to you that, under the existing law, the landlord has a right to eject a non-occupancy-raiyat at the end of his initial lease.

"The Government of Bengal urged that this provision should not be maintained, and that, after having once been admitted to cultivate, no tenant should be ejected except upon receipt of compensation up to one-fourth of the rent which he has paid. I have explained to you that the considerations which led the Committee to reject this proposal were, *first*, that it was only fair that a zamíndár should be able to give a new tenant a period of trial to ascertain if he was likely to be a satisfactory tenant before establishing him permanently, and, *secondly*, that the proposal led directly to the effacement of the distinction between the two classes of raiyat which the Secretary of State had insisted on our maintaining. I do not, however, deny that the provision is one which can be taken advantage of to prevent new tenants hereafter from acquiring occupancy-rights. It will not hurt existing tenants to any great extent; it can only touch in the future the restricted class who are not settled raiyats of the village, and these it can only injure where a regular lease is given, and where the zamíndár is careful to sue within six months of the expiry of the lease.

Objection of the Government of Bengal.

Reasons for retaining the same.

Dangers inherent in it.

"Thus restricted I should not have supposed that the right could do serious harm, but the contention of Mr. Reynolds has received valuable support from the quarter whence he can least have expected it, and the representative of the zamíndárs corroborates his prediction that they will use this provision to the utmost of their power to prevent the accrual of the occupancy-right. He says, and he ought to know, that 'having an absolute right of ejecting such a raiyat on the expiry of the term of his lease, the landholder will in every case grant short-term leases, with a view to protect his interests, and thus reduce non-occupancy-raiyats to mere tenants-at-will.' It is true they have the power at present, and to some extent, perhaps, make use of it, but I had not expected such authoritative testimony to the fact that the zamíndárs prefer a set of serfs to stable and improving tenants; and I confess that if anything could make me doubt the wisdom of the decision arrived at by the Committee, it would be the gratuitous testimony of the Bábú to the evil use which will be made of it.

View of Babu P. M. Mukerji.

"The application of the gross-produce limit to the non-occupancy-raiyat's rent must, I fear, stand or fall with its application to that of the occupancy-raiyat. If it were deemed applicable to the latter I should be glad to see not only the system but the identical standard applied to the former, but if it is condemned as impracticable in the one case, it will be difficult to maintain the propriety of applying it to the other.

Gross-produce limit

"The next chapter deals with the under-raiyat. This class we have left as in the Intermediate Bill No. II, with only the nominal protection of a fractional limit above the head rent beyond which the lessor cannot recover in Court. This is to my mind the most unsatisfactory part of the Bill, but the Committee were unable to afford to under-raiyats any real protection without subverting the customs and traditions attaching to the status. So long as they are liable to arbitrary ejectment, there can be no protection against arbitrary enhancement, and the protection afforded by the Bill can in practice only refer to arrears of rent. With the right to eject, the lessor will always prefer this method of attaining his object to that of a suit in Court, so that the protection is, as I said, nominal. In fact the only practicable method of protecting them would be by giving to under-raiyats sub-occupancy rights against the lessor, of the same nature, though not necessarily in the same degree, as the occupancy-raiyat has against the tenure-holder above him. No such plan would, at the present time, be favourably received, as it is contrary to existing custom and is in that sense justly condemned as revolutionary. Moreover, the question is not at present of serious importance, though as population increases it is likely to become so; but I wish to say that in regard to the under-raiyat I do not think the Bill can be considered to be in any way a final settlement of the difficulty, and the next generation will probably have to reconsider his position.

Under-raiyats.

Protection visionary.

Problem remains to be solved.

"I come now to Chapter VIII, which is headed General Provisions as to Rent. The chapter opens with the sections which contain the well-known

Chapter VIII.

presumption that a tenure-holder or raiyat, who has held for 20 years at an unchanged rate of rent, shall be presumed to have held at that rent from the time of the Permanent Settlement and shall therefore not be liable to enhancement.

the 20 years' presumption.

not to apply to produce-rents.

for to recorded and registered holdings.

"The first alteration to be noticed is that we have omitted the provision making this presumption applicable to produce-rents. It seemed clear to us that where the rent is paid in kind, although the proportion of the gross produce paid remains the same, yet by a self-acting machinery this very fact discounts the rise in prices, and rents are thus of necessity enhanced or reduced as prices rise or fall. There is here no room therefore for the presumption. We have, moreover, exempted from this presumption tenures in any area to which the registration of tenures under the Bengal Bill is applied, and both tenures and holdings in any area in which a record of rights is made. In those cases the rights having been once registered there is no ground for continuing a presumption the object of which is to facilitate the proof of existing rights rather than to create new rights.

Question of period for calculating the presumption.

"A more important change, however, was strongly urged upon us, which the majority of the Committee did not see its way to accept. Ever since the presumption was created in 1859, the period to be taken into consideration has been the 20 years immediately before the institution of the suit.

"It was argued, and the argument is repeated in some of the dissents, that year by year as the Permanent Settlement fades into the remote past, the presumption ceases more and more to correspond with the facts and probabilities of the day, and therefore that the presumption should run, if not from the 20 years before the passing of Act X of 1859, at least from 20 years before the passing of this Act. In other words, unless a person could show hereafter that his rent had been unchanged since 1864 he should not get the benefit of the presumption.

"This would have left the presumption operative in any case in which it could now be pleaded, but would not have allowed it to grow up by lapse of time in those cases in which it has not yet come to maturity.

"The majority of the Committee held that the presumption arising from the fact of a man holding for 20 years at an unchanged rent is in itself a wise provision of law without any reference to its dependence on the existence of the tenure or holding at the time of the Permanent Settlement, that it was in most cases easier for a zamindár who may be expected to keep regular books to prove if rent had been changed, than for a raiyat who does not keep books to prove that it has not been changed, and that as the law had been in its present shape on the statute-book for a quarter of a century, it was inexpedient to alter it. I myself voted with the minority on that occasion, but I am not anxious to see the decision of the Committee disturbed.

Decision of Committee to maintain the existing law.

increase of area.

"We have made some alterations in section 52, the first of which, as it only assimilates suits for diminution with suits for increase of rent on the ground of alteration of area, I need not notice; but in sub-section (2) we have inserted some provisions to guide the Courts in deciding whether an increase of area is really a ground for increase of rent or not. They will have to consider whether the apparent increase is the result of encroachment on the part of the raiyat, or of erroneous entries in the books of the landlord; whether, in short, the entire area has really been previously considered in the rent or not. The provision regarding instalments (53) is new. It has been strongly represented to us that the custom of making the rent payable in twelve monthly instalments was frequently a source of great oppression to the raiyat, as it enables his landlord to harass him with an equal number of suits for arrears. On consideration we have deemed it inexpedient to interfere with custom in regard to instalments, but where no custom or contract exists we have provided for the payment being in four equal quarterly instalments; and have, in every case, directed (section 147) that suits for arrears shall not be brought more frequently than at intervals of three months.

instalments.

"In paragraph 79 of the Statement of Objects and Reasons will be found an explanation of the provisions which the original Bill contained in regard to receipts and accounts. **Receipts and accounts.**

"The main alterations introduced by the Committee are the annexure as a schedule to the Bill of forms of receipts and accounts which the Local Government will be bound to keep on sale, but which landlords may use or not at their pleasure. The Local Government will have power to vary these forms from time to time.

"If landlords prefer to use another form, we only require that it shall contain substantially the information which the receipts in the approved form provide for, and the penalty attached to non-conformity is that such a receipt shall be *presumed*, till the contrary is proved, to be an acquittance in full. By the original Bill it was *deemed* to be so.

"We did not think any more arbitrary clauses required. The greater confidence which the Courts will naturally repose in receipts kept according to the standard plan will probably be a sufficient inducement to secure their gradual adoption.

"Section 60 is new, and its object is to give an advantage to the landlord whose title is registered against a claimant who is not registered in the Collector's books. **Receipt by registered proprietor.**

"The sections on deposits, though very carefully considered, have received but slight alteration at the hands of the Committee, and that only in matters of detail. Substantially the sub-chapter is the same as the provisions in the original Bill, explained in paragraphs 80 and 81 of the Statement of Objects and Reasons; but we have somewhat limited the discretion of the raiyat who deposits on the ground that he believes that his rent will not be received, by making this discretion dependent on the fact of the rent having been refused or a receipt withheld on a previous occasion. **Deposits.**

"In the sections dealing with the division or appraisement of the crop, where rent is paid in kind, we have made some alterations. **Produce-rents.**

"The original scheme is set forth in paragraphs 82 and 83 of the Statement of Objects and Reasons, as follows:—

'82. The provisions contained in sections 112 to 116, for the division or appraisement of a crop by a public officer in cases where the rent is paid in kind or is the value of a certain share of the gross produce, and a dispute arises between the parties, are based on the proposals made for Behar by the Behar Committee and the Rent Law Commission; but they are made generally applicable, and their details are taken, for the most part, from enactments in force in Upper India, where rent is very commonly paid in kind or in appraisement of the crops. They enact that, if either party neglects to attend at the proper time for making the division or appraisement, or if there is a dispute regarding the division or appraisement, the Collector may, on application made to him, issue a commission to such person as he thinks fit, directing him to divide or appraise the crop, and may further direct him to associate with himself any other persons as assessors for this purpose. If, in a division made in this way, either party receives less than his proper share, he may, within three months from the date of the division, sue the other party to recover the value of the additional portion of the crop due to him, and, if he does not so sue, the division will be deemed to have been rightly made. When the case is one of appraisement, the commissioner is required to submit this appraisement in writing to the Collector, who shall, after such hearing and enquiry as he thinks necessary, pass an order, either confirming or varying it, and that order will be final. **Alterations made by Committee.**

"The principal alterations are these. We allow the Collector to interfere on the application of a magisterial officer, should his interference be deemed necessary to prevent a breach of the peace.

"We have allowed the Collector to decide the question before him and carry out his order, only leaving it discretionary with him to refer questions to the Civil Court. We have added a section defining the tenant's rights as to the possession of the crop, its cutting, threshing and storing. The double claim to possession has given rise to much doubt and to much oppression, and it is most desirable that the right should be clearly defined.

Chapter IX.—Miscellaneous Provisions as to Landlord and Tenant.

“In Chapter IX we have made some alterations in the portion relating to improvements.

“We have given the Collector power (section 78) to decide disputes as to whether the landlord or tenant should have a right to make an improvement, and whether a particular work is or is not an improvement.

improvements.

“We have given the non-occupancy-raiyat the absolute right to make a well which in some parts of the country is essential to his cultivation. This right carries with it a right to receive compensation for it on ejectment.

“We have, in order to facilitate the decision of disputes regarding improvements, introduced a section (81), based on the law in force in the Central Provinces, providing that a landlord or tenant desiring to have any evidence recorded regarding an improvement which has been made may apply to a Revenue-officer to record it, and that the record so made shall be admissible in subsequent proceedings between the parties. We have also introduced a section (80) providing for the registration of improvements made by landlords. We have inserted a new section (84) giving power to landlords to acquire by compulsory sale, at a price to be fixed by the Court, any land on their estate required by them for the good of the estate, for building purposes, or for religious, educational or charitable objects. The Collector will have to certify to the sufficiency of the reason before the Court puts the section into operation.

surrender.

“We have retained the old substantive law in regard to the raiyat's right to surrender, but we have added clauses to assist the Court in deciding under what circumstances he shall be liable for the rent of the following year in case a formal notice was not served three months before the surrender.

abandonment.

“The object of section 87 (abandonment) is to meet the difficulties which occur when a raiyat apparently abandons his holding, but in such circumstances as to give no assurance whether it is permanently abandoned or not. On the one hand, there is danger to the landlord of an action for dispossession, if he lets the land hastily to a new tenant; on the other hand, there is the danger of temporary absence being taken advantage of by the landlord to effect the dispossession of a raiyat.

“To meet these two dangers we provide that if a raiyat abandons his residence without notice and without arranging for his cultivation and payment of rent, the presumption is that he has abandoned his holding. The landlord can then, after filing a notice in the Collector's office, enter on the holding and let it to another tenant. We give, however, a term of two years in which the raiyat can sue for re-admission, and the Court may, on being satisfied that the raiyat did not voluntarily abandon his holding, order recovery of possession, on such terms as to payment of compensation and arrears of rent as he thinks fit.

protection of third parties.

“We have also added sections directed against collusive surrender or abandonment in fraud of the rights of third parties. The necessity for this was brought to notice in paragraph 69 of the Bengal Government's letter of 15th September, where it is shown that raiyats not unfrequently sub-let the whole or a portion of their holdings in consideration of a large bonus for a term of years. To leave the interests of sub-lessees in such cases entirely at the mercy of the sub-lessor in collusion with his landlord would do serious practical harm. We have therefore provided that the surrender of a holding which is subject to a registered encumbrance shall not be valid without the consent of the encumbrancer and the landlord, and in case of abandonment we have provided (section 87 (4)) that the sub-lease shall only be avoided after the sub-lessee has had the opportunity of taking over, for the unexpired period of his sub-lease, the full rights and liabilities of his lessor in regard to the rent of his entire holding. These provisions appear to us to present the only method by which protection can be given to the sub-lessee without injury to the landlord, or without risking the conversion of these sub-leases into permanent transfers.

Merger.

“The only other point in the chapter to which I need draw attention is that we have omitted section 141 of the original Bill, which dealt with the

merger of the tenant's interests generally in those of the landlord. The section as it stood was, we thought, open to objection, inasmuch as it allowed of the occupancy-right being retained in the hands of the landlord, his tenants being thus reduced to the position of under-*rai*yats; but we objected to it also from a more general point of view, as enabling individuals to introduce serious complications into the tenure of property without sufficient reason. All that remains on the subject will now be found at section 22, the effect of which, stated in general terms, is that when the occupancy-right in a holding falls into the landlord's hands it ceases to exist.

"Chapter X deals with the procedure for the record of rights and settlement of rents. As the Bill originally stood these two processes were separate and were provided for in separate chapters. The Revenue-officer undertaking a record of rights had no power to settle rents nor to decide disputes. He had only to record what he found to be the existing facts of each holding, and the entries in such a record were to be presumed to be correct till the contrary was proved. This process, however, was to be supplemented by another called the settlement of rents, and the object of the Government in providing for this latter process cannot be better shown than by an extract from the Statement of Objects and Reasons. It was said in paragraph 99 of that Statement :

Chapter X.—Record of Rights and Settlement of Rents

"It has been stated, in the remarks above made on Chapter VI, that it is apprehended that, in many parts of the country, the framing of a table of rates will be impossible. It should be added that, in many instances, the mere framing of a table of rates will not suffice to settle the disputes between landlords and tenants. In either case the only satisfactory remedy may be a settlement of individual rents by a Revenue-officer, conducted somewhat in the same manner as in a Government estate at present; and it is with a view to providing such a remedy that Chapter XI has been framed. Provisions in the original Bill.

"There is, however, one cardinal difference between the provisions of this chapter and those of the existing settlement law which should be noted at the outset. Under the existing settlement law, when a Settlement-officer has, after the most careful and protracted inquiry, settled the rents of an estate, and his proceedings have been scrutinized and checked by the superior Revenue-authorities, every individual rent fixed by him is liable to be called in question in the Civil Courts, and that not merely on the ground of error in respect of some matter, such as the status of a tenant or the validity of an alleged lease, falling most appropriately within the cognizance of a Civil Court, but also on the ground of an error in regard to the quality of the soil, the estimated amount of the produce, or some other such matter with which the Revenue-authorities, conducting their inquiries on a great scale, are far more competent to deal than any Civil Court trying a suit relating to a single holding can possibly be; in other words an important portion of the work, after being done by those authorities who are most competent to perform it is liable to be pulled to pieces by another set of authorities, who are far less competent to perform it. The enormous amount of unnecessary expense, trouble, and vexation, which this system entails on all concerned can be estimated from the fact, stated by the Board of Revenue in referring to a recent settlement, that out of 2,391 decisions in suits brought to contest the Settlement-officer's rates, 2,202 were absolutely adverse to the plaintiffs. An attempt has been made to avoid this in Chapter XI of the Bill by distinguishing, among the various questions which may arise in a settlement of rents, those which the Revenue-authorities are most competent to determine and those which a Civil Court is most competent to determine, making the decision of the Revenue-authorities final on the former, and providing that the latter may ultimately be brought for decision before the Civil Court.

"The procedure of this chapter, besides being available for the purpose of Government settlements, may be made applicable by the Local Government—

(a) when a large proportion of the tenants or of the landlords desires that it should be applied, and

(b) when a resort to it is likely to settle or avert a serious dispute, existing or likely to arise, between landlords and tenants generally.

"It is applicable to tenants of any class, but would probably be made use of chiefly for settling the rents of occupancy-tenants.

"When the rents to be settled are rents which are subject to alteration by order of a Court, they will be fixed according to the principles embodied in the Bill, and so that they shall not exceed the maximum prescribed by the Bill in cases of enhancement. When, on the contrary, the rents are not of this description, they will be merely ascertained and recorded as rents are under Regulation VII of 1822.

"The Revenue-officer, having settled the rents, will prepare a *jamabandi*, showing the status of each tenant, the land held by him, the name of his landlord, whether the rent has

been fixed or ascertained and the amount of the rent fixed or ascertained. This jamabandi will be published, and, after an opportunity for urging objections against it has been allowed, will be submitted to the higher Revenue-authorities with the objections and a report setting forth the grounds on which the Revenue-officer has proceeded. If ultimately sanctioned by the Local Government, it will be again published, and will then continue in force for 10 years.

While it remains in force it will be conclusive (except as will be presently explained) as to the rents payable by those tenants whose rents are shown in it as fixed. As regards rents shown in it merely as ascertained, and as regards all other matters contained in it, it will be merely presumed to be correct until the contrary is proved.

It will be observed that, in thus empowering a Revenue-officer to fix rents so as to bind the parties, we necessarily empower him to decide certain questions (as, e.g., that of the status of a tenant) which more properly appertain to the jurisdiction of the Civil Courts and ought not to be finally decided by any other authority. It is not, however, intended that the Revenue-officer should finally decide such questions. He may, if he thinks fit, when such a question arises, abstain altogether from deciding it, and, under section 155, refer it to a Civil Court, or leave it to be raised before a Civil Court in a suit instituted by any party interested.

It only remains to add that, by section 163, the Local Government is empowered to charge the expenses of all proceedings, other than Government settlements, under this chapter to the landlords and tenants concerned, in such shares as it thinks fit.

Under the scheme, therefore, as sketched out in the original Bill, it will be observed (1) that the Revenue-officer, in recording rights, could not decide any disputes which might arise, and consequently his record could be of very little value; (2) that the Settlement-officer, though he could decide whatever disputes come before him, could only deal in a preliminary sort of way with a large class of disputes, which might afterwards be tried out by a regular suit in a Civil Court; (3) that though no settlement card in the nature of things be undertaken without the previous preparation of a record of rights, the two processes were unconnected in the Bill, and were treated as essentially separate and distinct.

Iterations made by
Select Committee.

"I need not take you through the successive steps by which the procedure was altered, first in the Bill No. II of last year, a description of which will be found in paragraphs 71 to 77 of our Preliminary Report, and then in the Bill of this year as explained in paragraph 42 of our Final Report. It will be sufficient if I explain to you the final result of our discussions as embodied in the Bill now before you. First, then, we have amalgamated the two processes. It was obvious that on a Revenue-officer beginning to record rights he would find himself face to face with numerous cases in which, on one side or the other, the status of the raiyat, the area of the holding, the amount of the rent payable, were the subject of dispute. Unless he could deal with these disputes his record would be of little value, and it was obviously absurd to empower one officer to settle questions of status and area and then to send in another to settle questions of rent.

Two processes amal-
gamated.

Reasons for the
change.

"It seemed equally unreasonable to empower a Revenue-officer, with all the parties and witnesses before him, to decide disputes and then to allow the whole matter to be re-opened *de novo* and fought out from the very beginning in a Civil Court. At the same time we wished in no way to diminish the security which parties now have in the decision of their cases by the most competent Courts and in the right of appeal to the highest Court in the country.

Powers of Revenue-
officer.

"What we have done then has been to give the Revenue-officer, in the first instance, power to settle all disputes that may come before him. Where no dispute arises, he will record what he finds, he will not alter rents, and his entries will only have a presumptive value in cases afterwards brought before the Courts; where a dispute arises, he will decide it, on the same grounds, by the same rules, and with the same procedure, as a Civil Court. His decision will be liable to appeal like that of the ordinary Civil Court to a Special Judge, who may or may not be the Judge of the district, and will be subject to a further special appeal to the High Court. In appeal the High Court may settle a new rent, but in so doing is to be guided by the other rents shown in the rent-roll. In other words, there can be no second appeal to the High Court merely on the ground that the rent has been pitched too high or too low, but if a second appeal is preferred, as it may be, on the ground

Special Judges and
High Court to hear
appeals.

that the Special Judge, owing to some error on a point of law, has, for example, found the holding to comprise more land or less land than it actually does comprise, or has given the raiyat a wrong status, and the appellant succeeds, the High Court can, without altering the rates, reduce or increase the rent, as the case may be.

"The decision of the Revenue-officer in disputed cases, subject to these appeals, will have the effect of a judgment of the Civil Court, and will be *res judicata*, thus barring a fresh suit for enhancement for 15 years.

"In section 103 we have given a special power to landlords to have this procedure applied, on depositing the expenses, to individual estates, and we apprehend that in the cases of auction-purchasers who are met by a combination of their tenants and are unable to get at the papers of their predecessor, this power will be found very useful. Landlords empowered to apply for settlement.

"In sections 105 and 106 we have made ample provision for the publication of the record and for hearing objections, so as to eliminate the danger of any one being prejudiced by entries made behind his back.

"All this applies to ordinary settlements which may be undertaken either by direction of the Government of India, or by order of the Local Government on the application of the parties, or in the case of serious disputes, in Court of Wards or Government estates or where an estate is under settlement. In fact, this procedure is the only procedure which will now be at the disposal of Government for the purposes of a revenue settlement. But this procedure allows of no alteration of rent except on the application of the individual landlord or individual tenant, and allows of no reduction of rents, except on the two or three grounds, such as diminished area and diminished prices, which can be pleaded as grounds of reduction in a Civil Court. We have, however, provided for a special settlement to meet special circumstances. Under the special settlement (section 112), the Settlement-officer will have power to settle all rents, and will, moreover, have power to reduce rents on other grounds than those ordinarily applicable, and all such rents as he settles will hold good for the same term of years as if fixed under a judicial decree. But this procedure, which gives unusual powers of interference, and which is meant to be applied only in circumstances in which the operation of the ordinary law is likely to prove insufficient, requires some strict safeguard. We have therefore provided that it shall only be applied after the previous sanction of the Governor General in Council has been obtained. It is an extreme power intended to take the place of Sir R. Temple's Agrarian Outrage Act, and I trust it will be resorted to as little as that Act was; but it seems desirable that in the exceptional cases in which it may be necessary to have recourse to this procedure, the Government should have the power of going to the root of the disputes and should be able to put the whole relations of landlord and tenant on a stable footing for a reasonable period. Ordinary settlements. Special settlement

"I have dealt with this chapter at some length, because I think it is one of the most important in the Bill. The zamindars naturally object to it, because its operation tends, by the process of registering the rights of the raiyat, to lessen their own power of dealing with him at their pleasure, while the Bengal Government seem to look upon it as the one oasis which stands out, in the sterile wilderness of the Bill, rich with potentialities of rest and refreshment to the weary raiyat. To be undertaken only with the previous sanction of Government of India. Divergent views to the Settlement Chapter.

"I am not sure myself that the raiyats will welcome the light of day in regard to their holdings more than the zamindars will welcome it in regard to their rents, but I am sure that the operation of this chapter, if wisely and discreetly carried out, will ultimately tend to give greater stability to all rights in the land, to reduce litigation hereafter, to give the Government the benefit of that real knowledge of facts in regard to the relation of landlord and tenant which they now have to pick up piecemeal through the records of the Courts and the registration officers, and the deficiency of which they so much lament, and that it will prove, as we are informed the similar record has proved in the permanently-settled districts of the North-Western Provinces, 'the saving of the raiyat'. My own opinion

ables of rates.

"The next subject with which I ought to deal is that of the table of rates ; but in our present Bill this chapter is like the more famous one on the snakes in Iceland. There is no longer a chapter on the table of rates. I have explained to you how special experiments have shown that only in very exceptional tracts were rates to be found so uniform as to offer any hope of the procedure being satisfactorily worked ; and as a more effectual method of arriving at the same end has been provided in the settlement chapter, we have decided, with the consent of the Local Government, to apply the happy despatch to this portion of the Bill.

andoned.

hamar or private
id.

"We have made some alterations in the provisions regarding *khamar* or *zirât* land.

aning of the
rd.

"A reference to paragraphs 18 and 19 of the Statement of Objects and Reasons will show the intentions of Government in respect to surveying and recording *khamar* land. It must be explained that the word *khamar*, and the other words used in the Bill, have a great variety of significations, but in this Bill, as in Act X of 1859, the only distinction we wish to draw, or are in any way concerned with, is between that private land of the zamindars in which occupancy-rights do not accrue, and land which is not the zamindar's private land in which they do accrue. It was to meet a very real evil, *viz.*, the tendency to absorb into the landlord's private land large areas of land in which raiyati rights had grown up—an evil of the existence of which in Behar there is ample evidence—that Government took power in the Bill to record and mark off for the future in specified local areas all such land as is no longer open for the acquisition of occupancy-rights. The injury of the past could not be undone, but in a part of the province where the wholly agricultural population is not less than 800 to the square mile, it is obviously right to prevent any further encroachments in the future to the stock of raiyati land. We have supplemented the provisions of the original Bill by a section which allows a landlord at any time to get his private land recorded, so as to obviate the difficulty which might occur if he has to bring evidence of a past state of facts on a survey being ordered at some distant date, and we have given the tenant a converse power.

ect of the pro-
ons.

uctions to
the Revenue-
or Courts.

"We have also given specific instructions that the Revenue-officer should record as private land all land which has been cultivated as such by the landlord for 12 years previous to the passing of the Act, and all cultivated land that he finds to be recognized as such by village-custom. In regard to other land, where local custom is insufficient to guide him, he shall look to whether the land has been leased specifically as private land in past years ; but otherwise the general presumption shall be that land is not the proprietor's private land.

sint.

"Coming now to the chapter of distraint, we have maintained the principle that distraint shall not ordinarily be left to be carried out by the zamindar's servants without the supervision of the Courts. We have by requiring it to be made on 'application' instead of on 'suit' materially reduced the expense. We have given facilities for an early application being made, and have empowered the Courts to issue in such cases an order prohibiting the removal of the produce pending the final order.

"We have also provided that when the Local Government is of opinion that in any local area or in any class of cases it would, by reason of the character of the cultivation or the habits of the cultivators, be impracticable for a landlord to realize his rent by an application to the Court under this chapter, it may, by order, authorize the landlord to distraint by himself or his agent ; but that a landlord so distraining shall forthwith give notice to the Court, and that the Court shall thereupon depute an officer to take charge of the produce distrained, and proceed thereafter as if he had distrained under the ordinary procedure. The High Court is empowered to make rules regulating this procedure.

r XIII.—
d Procedure.

"The alterations made in the existing procedure in rent-suits by the Bill as first introduced were explained in paragraphs 114 to 116 of the Statement of Objects and Reasons.

“That Statement then went on to say—

‘It is hoped that, when the measure comes to be fully discussed, other expedients for simplifying the procedure in rent-suits may be discovered, but, with the exception of those above referred to, none have hitherto been suggested which the Government of India would be prepared to accept. As regards the possibility of devising any effectual procedure analogous to that on negotiable instruments under Chapter XXXIX of the Code of Civil Procedure, or any other form of summary or provisional remedy, the whole history of such remedies both in this country and elsewhere is against it.’

Explanation in Statement of Objects and Reasons.

‘A summary form of procedure can scarcely help a plaintiff unless his case is of the simplest description, admitting of being answered only in the simplest way, and he comes into court armed with documentary evidence of so reliable a character that the presumption against any defence being possible is extremely strong. In such cases the Court may very properly, and with great advantage to the plaintiff, be empowered to decline to hear the defendant and to decide against him summarily and provisionally, unless he pays the amount of the claim into Court or gives security for it. But what advantage could be hoped for from a procedure of this description in rent-suits in Bengal, which admit of the most varied and complicated defences, in which the evidence on both sides is usually of the most worthless character, and charges of forgery and perjury almost common forms in the pleadings? If the legislature consented to provide such a procedure for rent-suits, it would probably feel bound to surround it with so many safeguards that the plaintiff would gain nothing by adopting it; and, even if such safeguards were dispensed with in the Act, the Courts would naturally be so cautious about refusing leave to defend or requiring security from a penniless raiyat, that the so-called summary remedy would cease to be summary, and, like the summary suits of former days in some parts of India, become as lengthy and complicated as an ordinary suit, with the further disadvantage of not being final.’

‘The truth would seem to be that facilities for recovering rents in Bengal should be sought for not so much in novel forms of procedure as in a reliable record of tenancies and their incidents and a simple mode of adjusting rents; in other words, by going to the root of the disputes which, though they may not always come to the surface, are believed to underlie a very large proportion of the contested rent-suits.’

‘The Select Committee gave their most earnest consideration to the question of further simplifying the procedure, but without much success.’

‘In our intermediate report we explained what we had been able to do, which was as follows:—

Changes made by Select Committee their Intermediate Report.

‘We have excluded suits for penalties and suits for the recovery of possession of land from the special procedure prescribed in sections 191-197 of the original Bill.’

‘We have introduced at the opening of this chapter a section (159), modelled on a section in the Presidency-towns Small Cause Courts Act, empowering the High Court, with the approval of the Local Government, to make rules declaring that any portions of the Code of Civil Procedure shall not apply to suits between landlord and tenant, or shall apply subject to modifications. We trust that as experience is acquired of the working of the Courts under the new Act it may be found possible to exercise this power so as to effect further simplifications in procedure.’

‘For ourselves we must confess that, after the most anxious consideration of the various schemes which have been propounded for shortening and simplifying the procedure in rent-suits, we are unable to suggest anything of importance in this direction which would not involve a serious risk of failure of justice. In particular, while we are anxious to facilitate the service of summons and the proof of such service, we are unwilling to give any presumption of law against an absent defendant except on adequate proof of such service.’

‘We have, however, with a view to avoiding, as far as possible, the complication and delay which arise from questions as to the landlord’s title being raised in rent-suits, made an important amendment in the section (164) which requires a tenant, admitting that rent is due from him, but pleading that it is due not to the plaintiff but to a third person, to pay the amount into Court. Our object is to force the issue of disputed title to be raised separately and independently of the rent-suit, and we have therefore provided that the Court shall, on the money being paid in, cause notice of the payment to be served on the third person, and unless he, within three months, institutes a separate suit against the plaintiff and obtains an order restraining the payment of the money, it will be paid out to the plaintiff on his application.’

‘We have further added a section (165) providing that when a defendant in a rent-suit admits that money is due from him to the plaintiff but disputes the amount, the Court shall, as a rule, require him to pay the amount admitted into Court.’

‘We have provided (section 173) that when a plaintiff institutes a suit for the ejectment of a trespasser he may claim, as alternative relief, that the defendant be declared liable to pay for the land in his possession a fair and equitable rent to be determined by the Court.’

'Section 207 of the original Bill provided that a landlord or a tenant might institute a suit for the determination of the nature and incidents of the tenancy. We have (section 174) substituted the simpler and cheaper procedure of an application, and have empowered the Court, to which the application is made, to direct that a Revenue-officer shall make a local enquiry into any matter it thinks fit.'

estions referred to
High Court.

"In addition we referred two questions specially to the High Court—

'What modifications it may be desirable to make, whether by rules or otherwise, in the Code of Civil Procedure, with a view to expedite the trial of rent-suits; and in particular whether it is desirable that landlords should be empowered to institute, by means of a single plaint, suits for arrears against a number of raiyats holding independently of each other.

'Whether any provision can safely be enacted restricting the right to claim a re-trial when a decree has been given *ex parte*. We are aware that a Judge is in no way bound to admit a re-trial unless he is satisfied that the summons failed to reach the defendant or that he was prevented by some sufficient cause from appearing; but the representations made to us are to the effect that the due service of the summons is systematically denied, and that the Courts too readily accept the plea, thus encouraging tactics the only object of which is to interpose delay and to involve the landlord in unnecessary expense in recovering his dues.'

ply of the Judges.

"These questions were considered and answered by the Hon'ble Judges of the Court in their collective capacity. Their answers were to the effect that the modifications already introduced were unobjectionable, but that no modifications other than those 'could be made in the ordinary law applicable to civil suits, without opening the door to evils which would outweigh the advantages to be derived from increased expedition.'

'The suggestion,' they said, 'made in the Report of the Select Committee that suits for arrears of rent should be brought by means of a single plaint against a number of raiyats holding independently of each other would, the Judges believe, be impracticable and lead to delay, worse, in all probability, than those now experienced. The Judges have carefully considered the question whether, leaving the law unaltered, any changes could be made in the executive orders issued to subordinate judicial officers with a view to expedite the decision of rent-suits. The orders at present in force seem to provide almost all that is necessary to secure the postponement of other suits to rent-suits and the prompt decision of all rent-suits which are not contested. The Court proposes, however, to direct that in future undefended rent-suits shall have priority over short suits, though both alike shall, as far as possible, be taken up on the date fixed.

'It would, the Judges believe, be extremely dangerous to enact any such provision as that proposed in clause (b) of paragraph (2), to restrict the right to claim a re-trial where a decree has been given *ex parte*, and on this point they agree entirely with the Select Committee. It is true, as has been represented to the Committee, that landlords are frequently involved in unnecessary expense and delay by the tactics of their raiyats who deny service of summons, but it seems absolutely essential, in order to prevent fraud by dishonest agents of landlords in collusion with the process-servers, that raiyats against whom decrees are passed *ex parte* should have an opportunity for applying for a re-hearing.

'The third suggestion is that a defendant in a suit for arrears should not be allowed to appeal from a decree passed against him except on depositing the amount of the decree. This proposal, which might, no doubt, serve to obviate some of the inconvenience, expense and delay now caused to zamindars by recalcitrant raiyats, would, however, it is believed, in many cases involve the defendants in very serious hardship. The Court is not, therefore, disposed to recommend its adoption. It may be observed further that it is always open to a zamindar to execute his decree notwithstanding that it is under appeal, in which case, if execution is stayed, the law provides that security shall be given for the due performance of the order that may ultimately be passed.

'The Judges are fully sensible of the necessity for affording assistance to the landlords in the speedy and cheap recovery of the rents due to them, and are aware that at present much real cause for complaint exists. It would therefore have been a matter of satisfaction to them had they been able to accept any of the suggestions put forward for the simplification of procedure and the removal of the means now too often employed by raiyats to harass their zamindars. It is, however, scarcely possible legally to facilitate the recovery of rents without putting into the hands of unscrupulous landlords or their subordinates weapons which may be easily used for the oppression of their tenants.'

remedies proposed
the Judges.

"The Judges go on to point out that the only remedies for expense and delay are to be found in the lowering of fees and in the multiplication of Courts. On these points I am not in a position to say anything here, save

that, while I have no doubt that the latter question will be fully considered by His Honour the Lieutenant-Governor, the former, in connection with the scale of court-fees generally, is now under the consideration of the Government of India. Further proposals made by Babu Mohini Mohun Roy with the object of shortening the procedure have since been considered by us. They were referred to a number of experienced judicial officers, but were not favourably received. It seems quite clear that no remedy is to be found either by summary procedure, by making returns of service conclusive evidence of actual service of process, by restrictions on the right of re-trial, or by any similar method. Rent-suits are tedious and expensive, because the issues to be tried are often intricate, and because facts are hard to be got at. With rights and rents recorded, with receipts and accounts properly kept, and above all with trustworthy agents, the zamindars would find many of these difficulties vanish. But if there is a real dispute a summary trial will not help. It only means that the real trial of the question at issue is postponed and there are two processes instead of one. I am afraid the Judges touched the heart of the matter when they said: 'It is scarcely possible legally to facilitate the recovery of rents without putting into the hands of unscrupulous landlords or their subordinates weapons which may be easily used for the oppression of their tenants.' I have dealt at some length on this subject and been careful to give the opinion of the High Court, because it is made a ground of reproach to us that we have not given any more summary method of recovering rents. I regret that we have not been able to go further. We have rejected no suggestion having any element of success in it without first obtaining the concurrence of the most competent judicial officers, and we have in addition to those abbreviations already mentioned added some more in the chapter about sales for arrears which I hope will prove useful.

Suggestions by Babu Mohini Mohun Roy.

"The general scheme of the Sale chapter was very fully explained in paragraphs 124-132 of the Statement of Objects and Reasons, and as we have not departed from the general scheme I will not go over the whole ground again, but merely explain the slight modifications of detail which we have ventured to introduce. We have included among 'protected' interests, that is to say those which cannot be voided by the purchaser, the right of a non-occupancy-raiyat to hold for five years at the rent fixed by a Court.

Sales for arrears.

"We have removed the limitation which restricted the decree-holder's right to get arrear-rents out of the purchase-money to such rent only as might be due for six months after the date of decree. It is not in the interest of either party to penalise the landlord's forbearance in abstaining from executing his decree.

"We have, in order to shorten proceedings, inserted in section 163 a clause enacting that in cases under this chapter the order of attachment and the proclamation of sale required by section 287 of the Civil Procedure Code shall be issued simultaneously.

"We have, at the suggestion of our hon'ble colleague, Bábhí Peári Mohan Mukerji, inserted a new section (174) allowing a judgment-debtor to apply to set aside a sale of his tenure or holding, on depositing in Court within thirty days from the date of sale for payment to the decree-holder the amount recoverable under the decree with costs, and for payment to the purchaser a sum equal to 5 per cent. on the purchase-money. Applications under section 311 of the Code of Civil Procedure to set aside sales cause expense and annoyance to the decree-holder and auction-purchaser. It is believed that they are often instituted merely with a view to recovering the tenure or holding which has been sold; and it is anticipated that, if a judgment-debtor is allowed to recover his property by depositing after the sale the amount decreed against him, the number of these applications will be considerably diminished.

New section for repurchase of holding on payment of arrears and interest.

"Having decided that no alteration should be made by this Bill in the existing law relating to the incidents of the patni tenure, we have consequently excluded those sections which dealt with the sale procedure applicable to those

Patni sales.

and similar tenures. It will be for the Government of Bengal to deal with the question of making this procedure applicable to the summary sale of other tenures which may be registered under the Bill now before the Lieutenant-Governor's Council.

contract sections.	“I have a few remarks to make on Chapter XV, which brings together in one focus all the provisions we think it necessary to make in limitation of contract. The necessity of interfering with freedom of contract was fully discussed at the second reading of the Bill, and was then affirmed by the Council. I shall not therefore further discuss this question. I shall only deal with our alterations, and, first, I would point out that, instead of making our restrictions equally applicable to all contracts whenever made, we have divided these limitations into three classes, the first one referring to all contracts whether past or future, the second to quite recent contracts, the third to future contracts only. In the first class are placed only those contracts which purport to bar in perpetuity the accrual of occupancy-rights, to destroy occupancy-rights already in existence, to allow ejectment without process of law, to prohibit improvements. The second class deals with contracts, purporting to bar the accrual of occupancy-rights during a particular tenancy, and in this class we have decided not to go behind the date on which the Government published the Rent Commission's Report and Bill. It may be fairly said that any contracts of this nature made subsequent to that date have been made in order to defeat impending legislation, and we think they should not be given effect to. In the third class, which only restricts future contracts, we have simply put in legal form the general statement that neither the accrual of the occupancy-right nor the enjoyment of the more important incidents attached to that right shall hereafter be defeated by stipulations in a lease.
Division into three classes.	
first class.	
second class.	
third class.	
reclamation leases.	“We have left reclamation leases wholly to contract, save that we do not allow them to operate so as to destroy an occupancy-right which has grown up during the lease.
chur and utbundi.	“We have put <i>chur</i> lands and <i>utbundi</i> lands on a special footing, which is practically the same as that of the ordinary raiyat under Act X of 1859. No occupancy-right will be acquirable in them until they have been held for twelve years, and meantime the tenant will be bound to pay whatever amount may be agreed upon between him and his landlord. We have omitted the chapter in the original Bill relating to <i>bastu</i> or homestead lands, and have brought all our legislation on this point into one brief section, to the effect that homestead land when not held as part of the holding shall be dealt with according to local usage; and when local usage cannot be ascertained, then it shall be treated as if it were ordinary raiyati land. The varieties of local usage were so many and of such importance that any regulations which could have been framed must have done harm and have been found inapplicable in many places.
Bastu.	
Supplemental Chapter.	“There are two alterations only in the Supplemental chapter which need be noticed. One is that when a proprietor or permanent tenure-holder holds his estate or tenure subject to the observance of any specified rule or condition, nothing in this Act shall entitle any person occupying land within the estate or tenure to do any act which involves a violation of that rule or condition.
	“The other provides that ‘this Act shall be read subject to any Act passed after its commencement by the Lieutenant-Governor of Bengal in Council.’ In the absence of some such provision as this, the Bengal Legislative Council would, owing to the wide extent of ground covered by this measure of the supreme legislature, find itself practically debarred for all time to come from dealing with almost every question affecting the relations of agricultural landlords and tenants.
Bill finished. Further remarks.	“I have now gone through all the more important changes which have been made in the Bill since it came into the hands of the Select Committee, and have endeavoured to put you in full possession of the considerations by which we have been influenced. In performing this task I am well aware of the intolerable tediousness I must have inflicted on you, but I must still ask your

patience for a little time while I offer some remarks as to the value which should be attached to the two opposing lines on which the minutes of dissenting members proceed, and the real amount of protection given to the raiyat by the labours of the Select Committee.

“Turning now to the dissents, we find that they may be broadly divided into three classes: (1) those which object only to a few specific provisions of the Bill; (2) those which, accepting the Bill as a whole, express dissatisfaction at the insufficiency of the protection given to the raiyat; (3) those which object to the whole scope of the Bill as injurious to the interests of the zamindar.

Three classes of dissents.

“It is not my purpose here to deal with objections to specific clauses of the Bill. The more important have been noticed already; the less important can best be reserved till the specific amendments on them are brought before the Council.

Specific proposals

“I wish, however, to say, a few words on those objections which are directed against the general scope of the Bill. It was not to be expected that a Bill of such importance and complexity as this—a Bill which has to deal with absolutely conflicting interests, which purports to set a limit on the power of one class to absorb the fruits of the industry of another class, and which has to regulate their relations in regard to the two leading interests of property and power—it was not to be expected that such a Bill could meet with universal acceptance or could fail to give cause of offence to those who on either side take extreme views. There are some who, if their views were carefully analysed, would see in the raiyat nothing but a serf, who look upon his rights as only interests carved out of the landlord's absolute property in the soil, and as being therefore entirely dependant on the landlord's will and pleasure. There are others who look upon the raiyat as having the true property in the soil, and the landlord only as the tax-collector for the State, as one therefore who should have no more part in settling what that tax is to be or from whom it should be taken than a collector of any other State assessment. Between these two extreme points there are many halting-places, and the dissents show that, while some of our members would have guided us some way towards the latter point, others would have had us adopt the high landlord view of the position and look mainly if not solely to his interests. The dissents are naturally coloured by the dominant idea in the mind of either party, and will, I think, to some extent have the effect of neutralising each other in the public mind. What I would ask the Council to consider is, whether it is true that in the words of one party we have ‘signally failed to afford the occupancy-raiyat reasonable protection,’ and as regards the non-occupancy-raiyat ‘have neither given protection as regards his rent nor facilitated his acquisition of the right of occupancy’—whether it is true, in the words of the other party, that the ‘measure is opposed to the just rights of the proprietors of the land and detrimental to the best interests of the country.’

Insufficient protection to raiy

“Let us compare briefly the position of the raiyat under the old law and under the Bill as it stands.

Position of the occupancy-rai

“Under the existing law the position of the occupancy-raiyat may be thus described. In the first place, he has a great difficulty in making good his title to occupancy-rights. He must prove that he has held every particular field of his holding for 12 consecutive years, and in the absence of trustworthy village records the proof is often impossible. He and his forefathers may have resided in the village for generations, but evidence of this is entirely immaterial to the issue. He may be able to show that he has held *some* land in the village in every year of the last 12, but if the fields have been changed his claim to the occupancy-right cannot be maintained. *Secondly*, the law, not content with making the proof of occupancy-rights very difficult to the raiyat, allows him to contract himself out of them, and these engagements, entered into without understanding and forced on the raiyat without adequate consideration, are rapidly becoming a common form. *Thirdly*, the law gives the occupancy-raiyat no protection from incessant enhancement. It enumerates, it is true, the grounds on which enhancements may be sought, but it does not prescribe the

Under the exi law,

term for which a rent after enhancement is to hold good, and it does not prevent a landlord from instituting annual enhancement-suits, or from annually serving the raiyat with a demand for an enhanced rent. *Fourthly*, the law does not define the raiyat's right to make improvements, even of the most ordinary and necessary character, nor does it determine his rights in them in the event of his being ejected. *Fifthly*, the law makes every instalment an arrear of rent that is not paid on the exact date fixed in the raiyat's engagement or by custom, and allows a landlord to institute a separate suit for each instalment in arrear. As the custom of monthly instalments is common, the harassment which a landlord may thus inflict on his raiyat is intolerable. *Sixthly*, the law makes the raiyat liable to be ejected in execution of a decree for an arrear of rent, even though the sale of his occupancy-right by auction would more than satisfy the debt. Thus he loses, and the landlord acquires, not only the value of his interest in the land, but also of any improvements he may have made, and of any crops which may be still on the ground. *Seventhly*, the law of distraint is such that under cover of it landlords are able, if so disposed, to exercise a ruinous interference with the raiyat's disposition of his crops and reduce him to beggary.

under the Bill.

"To turn to the corresponding provisions of the Bill. *First*, the Bill, by returning to the old principle of the khudkhast raiyat, gives him his occupancy-right not only in the actual lands held for 12 years, but in any land held by him in the village, and it meets the great blot of the old law by facilitating his proof of these rights. He has merely to show that he has held *some* land continuously within the village boundaries for 12 years, and he becomes a settled raiyat of his village. It is presumed in his favour, in any proceeding between himself and his landlord, that in the absence of proof to the contrary he is an occupancy-raiyat of the land which he is found to be holding. This presumption, which cannot operate unjustly to the zamindar, is very rightly thought to be of immense value to the raiyat.

"*Secondly*, the Bill prevents the occupancy-raiyat from contracting himself out of his status.

"*Thirdly*, the Bill puts an effectual check on incessant enhancements. Whether the raiyat's rent be determined by a Court or by private agreement, in either case the Bill says that it shall not be again enhanced for fifteen years. The Bill also puts a strict limit to the amount of enhancement by agreement, and that this protection is considered of real value by the dissentients is shown by the importance they have attached to it. The changes made in the grounds of enhancement in Court have already been discussed. The only change that is in any way likely to prove prejudicial to the raiyat is the enhancement on the ground of a rise in prices, and that not because it is unfair, but because it is workable, while the old law was admittedly impracticable. Even this concession the landlords profess to regard as 'visionary'.

"*Fourthly*, the Bill secures to the occupancy-raiyat power to make improvements and enables him to recover his outlay in case of eviction.

"*Fifthly*, in the matter of rent instalments, the Bill, while leaving the number and dates of instalments to agreement or local usage, provides that an interval of at least three months shall intervene between the institution of successive suits for arrears of rent.

"*Sixthly*, the Bill abolishes ejectment in execution of a decree for an arrear of rent against an occupancy-raiyat, and requires the decree-holder to bring the tenancy to sale.

"*Seventhly*, the Bill has effectually weakened the power of the landlord to use the process of distraint for purposes of simple oppression, though it remains a valuable instrument for the recovery of arrears.

"I say confidently that on all these points the Bill is an improvement on the old law, and, without any injustice to the landlord, fulfils the object of the Government, which was 'to give reasonable security to the tenant in the occupation and enjoyment of his land.'

"To pass now to the non-occupancy-raiyat. I have already, with reference to Chapter VI, gone so fully into a comparison of his position under the Bill with that under the old law, that I need not take you over the ground again; but admitting that a certain amount of peril lies in the power of a landlord to eject him at the expiry of his initial lease when he is first admitted under a registered lease, and when the landlord sues within six months of its expiry, I would ask you to look at the effect of our provisions as a whole. The raiyat can, under the above circumstances, be ejected, but otherwise he cannot be. If the landlord wishes to enhance his rent, he can only do so by a registered agreement or by suit in Court. The raiyat is not to be ejected for refusing an enhancement, but the Court will fix a fair rent and he can hold on at this rent for five years. He cannot contract himself out of the right to acquire occupancy-rights. The Bill allows the period during which he holds under a lease and the period during which he holds at a judicially fixed rent to count towards the accrual of occupancy-rights; and yet we are told that all these things are vain. Neither in the necessity of registering initial agreements and agreements of enhancement, nor in the right to sit on unless ejected by suit within six months of the expiry of the initial lease, nor in the right to a judicially fixed rent with its period of five years, neither in any of these things nor in all of them put together is any protection afforded to the non-occupancy-raiyat nor is anything done to facilitate his acquisition of the right of occupancy. I leave it to you, gentlemen, to decide what weight should be attributed to accusations such as these.

"Coming now to the objections taken by the landlords, it is more difficult to formulate these, for they deal apparently with more than half the sections of the Bill and must be considered with reference rather to specific clauses than with the general scope of the Bill. The general accusation which I have quoted would seem to have been intended to refer to a Bill which still enforced the transferability of occupancy-rights, the extension of that right to the estate as well as to the village, the gross produce limit, the limitations on initial rents, the fractional limitations on enhancement in Court, the avoidance of all past contracts not in accordance with the Bill. I find no allusion made anywhere to the fact of these provisions having been struck out. I find no allusion to the simplification of the method of enhancement on the ground of rise in prices except that what Mr. Reynolds speaks of as a provision that 'puts enormous powers of enhancement into the hands of the landlord' is sneered at by Bábú Peári Mohan Mukerji as more visionary than real. I can only say that we have endeavoured, and I think have succeeded in our endeavour, to give great facilities for moderate enhancement, and have striven, as far as was possible without injuring the rights of others, 'to give reasonable facilities to the landlord for the settlement and recovery of his rent.' The Council will, I think, easily understand from the general scope of my remarks and from the resistance we have offered to many proposals supported by all the ability and all the authority of the Bengal Government, that we have not lost sight of the just interests of the landlord, and I hope to be able to prove this with regard to the long series of amendments which it is proposed to move on specific sections. There is one complaint made by the representatives of the zamindars, and in a modified form by Mr. Hunter, on which I should like to say a few words. The complaint is that the Committee did not examine witnesses personally. Mr. Hunter sees very clearly that it was not possible for the Select Committee to do this, but regrets that the Rent Commission did not adopt the method—a method which, in enquiries of quite another scope, and, indeed, recently under the hon'ble gentleman's own auspices, has worked most successfully. Well! I am not acquainted with the reasons which induced the Rent Committee to forego this method. My own connexion with the Bill, and my official knowledge of the discussion, indeed, date from a much later time, only from the receipt of the Secretary of State's despatch sanctioning legislation; but I can quite understand that the Rent Commission did not act without good reason. Those who can recollect the agitation caused by the Indigo Commission of a quarter of a century ago may well have thought it dangerous to start an agitation on the infinitely more important question of rent by a peripatetic Commission of Enquiry. They

The non-occupancy
raiyat.

Landlords' objection

Personal examination
of witnesses.

Probable reasons of
the Rent Commission
for foregoing this
method.

may well have thought that more light would be thrown upon the problem by the opinions and knowledge of the judicial and executive officers, whose business it is to enquire daily into the relations of individual landlords and tenants, than by collecting evidence which, on the side of the rich and powerful, would be forthcoming in abundance, and would be put before them with all possible skill and ability, while on the part of the poorer and humbler side it would be no one's business to collect it, nor could it, in the shape of personal knowledge, be got at save with infinite trouble and at some peril to the witness.

such a course not
open to the Select
Committee.

Method adopted by
the Committee.

Reason of great
variety of opinions.

Difficulty of legisla-
tion for the whole of
the Empire.

"These and other similar considerations may have led them to prefer the method they adopted to that of a Commission going about to take evidence. I am not concerned to discuss the question whether they were right or wrong, for there is very much to be said on the other side; it is sufficient to point out that, when the legislature had once decided the general lines on which we were to proceed, it was no longer open to the Select Committee to adopt this method. Such a course is neither usual nor desirable. In fact the whole constitution of Select Committees of this Council renders it impracticable for them to go about the country collecting evidence. In what we did, however, we adopted, I think, an equally efficacious method. We have, during the past two years, submitted every section of the Bill twice over to the most thorough sifting at the hands not only of persons interested, but of experienced and impartial officers, judicial and executive, and to Committees which could test the experience and opinions of one officer by confronting them with the experience and opinions of another officer; and if the result has been a great variety of opinions, it is not merely because human nature is so constituted that opinions must differ on questions involving most important and antagonistic interests—questions in which the everlasting debate between old and new, between those who have and those who have not, must come to the front, but also because the facts themselves differ so widely; the facts of one estate are not the facts of another estate; the facts of one part of the country are not the facts of another part of the country. It is one of the misfortunes of legislation that in this country as well as in others, but more in this country perhaps than elsewhere, we have to make our laws applicable to a number of heterogeneous units of area and population, united together only by one common Government. We have to legislate in the interest of the average, and to neglect what is local and exceptional. This leads no doubt to difficulties. We have to insert some provisions which, in parts of the country, are not wanted; we have to omit other provisions which, in some parts of the country, are certainly desirable. Accepting this as the necessity of our position, not only have we endeavoured to get the fullest measure of light and knowledge to bear on our deliberations, we have also endeavoured to guide ourselves by that light and knowledge. We have given time—ample, abundant and overflowing—for the elaboration of criticisms, and for the collection of opinions, and the criticisms and opinions so collected and elaborated have been carefully and laboriously digested. The amount of literature that has gathered round this subject is such that no one except under the sternest sense of duty could possibly read, much less assimilate, it, and it really leaves nothing new to be said on any point in this wilderness of controversy.

"The Bill was before the public in one shape or another for three years before it was introduced into this Council, and during the two years it has been before the Select Committee every section has been discussed and re-discussed from every possible point of view. I can safely say that never has a Bill been introduced into this Council which has had so much thought and consideration expended upon it by the outside public. There is really a ghastly irony in the accusation that we are now giving no time for consideration and are asking you to pass the Bill with undue and indecent haste; I am unwilling to look upon such an accusation as made in a malicious spirit, but it is really difficult to suppose that any one can attach serious credence to it. I can understand the advocates of the zamindars wishing to drop the Bill altogether. I can understand, though I cannot sympathise with, those advocates of the raiyats who would see this Bill abandoned in the hope that this may necessitate a more drastic

measure being passed hereafter ; but what I do not understand is, how any one, who regards public and not personal interests, can wish that a growing agitation should be inflamed, and that dangerous passions should be further exaggerated, by a renewed and useless discussion of matters which further discussion cannot possibly further illumine. Yet this is, I understand, the recommendation made by the representatives of the zamindars. In fact, what I am now saying is really addressed to what is practically the first disputed question for the Council to decide. You have to consider whether this Bill should be re-published with a view to a fresh collection of opinions, involving a fresh consideration by the Select Committee, and the hanging up of the whole subject for another year, when precisely the same tactics would be repeated. I would answer that there must be some point of finality in all this discussion. The whole scope of the work of the Select Committee, since the Bill was last re-published, has been to prune excrescences and to cut away novelties. Our alterations during this session have not been such as to insert any novel provisions of serious importance into the Bill, nor such as to offer material for discussion outside the well-worn lines. We have ample evidence from various parts of the country—from Mymensingh in the east to Behar in the west, from Rungpore in the north to Orissa in the south—that the agitation on this subject cannot safely be prolonged, and that whatever is done in regard to the Bill should be done finally and at once. I believe I shall have the support of His Honour the Lieutenant-Governor in saying that it would, in his opinion, be seriously injurious to the interests of the province if legislation is now postponed, and I have no hesitation therefore in asking you to reject the amendment that the Bill should be re-published, and to decide on proceeding at once with the consideration of our Report and of those amendments of which notice has been given.”

The Hon'ble MR. QUINTON said :—“The impressive words with which my hon'ble friend Sir Steuart Bayley has just concluded his speech may, I think, notwithstanding the plea for delay put forward by my hon'ble friend Bábu Peári Mohan Mukerji in the first amendment standing in his name, justify us in congratulating ourselves on at last approaching the end of this long controversy, and on reaching the final stages of the Bill, which has been under the consideration of the Select Committee for the past two years.

“My hon'ble friend Sir Steuart Bayley has, on the part of the Government of India, acknowledged our services in generous terms, and whatever may prove to be the value of those services I am sure that not one of us failed to appreciate the gravity of the work on which we were engaged, and the momentous results that must follow on our recommendations; for the task which this Council has undertaken, and on which we were required to advise it, namely, the revision and amendment of the Statute-law respecting the rights and interests of landlords and tenants in Bengal, is certainly second in importance to no measure which has come before it during the present generation. That law affects vitally the interests, the well-being, even the very means of subsistence, of a population of 60 millions of people, for the bulk of whom agriculture furnishes the sole means of support. With such a law, when it works well on the whole, no wise Government would interfere; but when it has been found mischievous in its operation, when it has been left behind by the progress of the agricultural classes, or has ceased to be applicable owing to altered economic conditions, then it is the duty of the Government to step in, and to bring the law into accordance with the requirements of the time. In fulfilment of this duty the Bill was introduced, and referred to the Select Committee, whose report, now on the table, we are, I hope, about to take into consideration.* That report expresses the opinion of only a majority of the Committee on the points with which it deals. It was not to be expected that unanimity should prevail respecting a measure purporting to regulate questions so numerous, so delicate and so important, among members holding such antagonistic views as those entertained by extreme partisans on the side of the landlords and of the tenants. It was hopeless to think that those who considered that the tenantry throughout Bengal and Behar were living in such a state of contentment and prosperity that any attempt to amend their condition by law was altogether uncalled for could be brought to agree on provisions for that purpose with others who

believed that a diametrically opposite state of things existed, that the condition of the peasantry in many parts of the provinces was deplorable, and that the defects and abuses of the law by which this has been allowed and encouraged called for a speedy and drastic remedy.

"The reports and opinions elicited by the publication of the Bill, as introduced in 1883, and as revised in 1884, furnished the Select Committee with very valuable materials, in addition to those already accumulated, for deciding on the various contested questions, and the result has been a report with which neither party is fully satisfied. This dissatisfaction has been forcibly expressed in the recorded dissents, some of which blame us for what we have done, while others find fault with us for what we have left undone. Some censure us for needlessly and recklessly interfering with the existing state of things, others for having stopped far short of what was necessary to correct its evils. These contradictory animadversions raise a strong presumption that the majority of the Committee has avoided extreme measures on either side, and has turned a deaf ear to the songs of the sirens that, often with more vociferation than melody, attempted to lure us from what will, I hope, be found to be the course of prudence and of safety.

"Nor can this moderation be justly condemned so long as it effects the essential objects of the Bill. If there is one point more than another with which we have been impressed in the course of our deliberations, it is that the Government of Bengal is far behind other Governments and Administrations in the possession of accurate information respecting the condition and relations of the agricultural community. The existence of the Permanent Settlement relieved that Government from the necessity in its own pecuniary interest of making a record of rights in land—a measure the importance of which was realised at an early period in those provinces where settlements of land-revenue recurred at periodical intervals; and the mode of collecting the revenue by the single process of selling the defaulting estate at head-quarters deprived it of an agency in the interior of the districts, charged with the duty of making itself and its principals thoroughly acquainted with the landed classes, and all facts bearing on their condition. This being so, we felt that we were travelling along a somewhat dark road, and that a safe arrival at our destination was not likely to be achieved by rapid driving. The revised Bill undoubtedly does not go as far in the direction of tenant-right in its broadest sense as the Bill originally introduced, but it provides, I believe, adequate remedies for evils the existence of which is undoubted. It strengthens the defences of the raiyat at points which have proved to be weak; it does not provide him, at the expense of the landlord and possibly to his own destruction, with torpedoes to ward off attacks which there are no good grounds for anticipating.

"My hon'ble friend Sir Steuart Bayley has explained clearly and at length the changes we have made in the Bill as introduced, and the reasons which led us to make them. I shall not, therefore, weary the Council or prolong what is likely to be a protracted debate by following him step by step over the same ground. The importance of the provisions respecting the occupancy-right will however justify my dwelling on them for a short time even at the risk of repeating in feebler language what has been said about them by my hon'ble friend; and in what I shall say I have in mind the objections of those who think we have done too little for the raiyat rather than of those who consider that we have done too much. My hon'ble friend the Mahárájá, who is to speak after me, will, no doubt, put this last class of objections as strongly as they can be urged, and I have equally little doubt that most of the speakers who have to follow him will fully answer his objections on this score.

"The land of Bengal is divided into 110,456 estates, owned by about 130,000 proprietors; subordinate to these proprietors come a body of middlemen whose numbers can be only guessed at; they are probably about a million. Lastly, there are 10 millions of raiyats. Of these last, occupancy-raiyats form by far the most numerous and important class. About their numbers also there is much uncertainty; the lowest estimate I have seen puts them at 60 and the highest

at 90 per cent. of the whole number of raiyats, and, being the permanent agency by which the cultivation of the soil is carried on, they are the backbone of the agricultural organism of the country. It is clear from this that the provisions respecting them will have effects far more wide-reaching than those relating to the other classes of the agricultural population, and that if we have failed in adequately protecting the rights essential to their welfare, we have failed in the most important portion of the duty laid upon us. To show that we cannot justly be reproached with such failure I shall, following the example set by my hon'ble friend, ask you again to consider how the Bill found the occupancy-raiyat and how it has left him.

"The constituent elements of a tenant-right theoretically perfect are fixity of tenure, fair rent and free sale—the three F's. I need not enter upon an economical dissertation on the relative importance and value of these three principles. My hon'ble colleagues are probably much better able to instruct me than I them on the subject. We had, however, to consider in Select Committee to what extent these principles should be given effect to in our provisions respecting occupancy-raiyats.

"After long discussions and some fluctuations of opinion we came by different roads to the conclusion that in respect of free sale—or the power of transfer—the law with one exception, to which I shall allude more fully when dealing with fixity of tenure, should be left as it is. We were fully conscious of the stimulus to enterprise and improvement of the land which the power of raising money on the mortgage of his holding might give to a frugal and industrious tenant, but when we came to apply the principle generally, we found the risks attendant on suddenly enlarging in this way the credit of a weak and impoverished tenantry like that of Behar so great, and the difficulties in other localities of conceding to the landlords a veto upon the practice without strangling a healthy and rapidly-growing custom which is, we believe, of great public benefit to be so insuperable, that we determined to follow the cautious advice of the Famine Commissioners, and allow the right to be governed as at present by local custom.

"Those gentlemen write as follows on the subject of transfer in Bengal :—

'Though on the whole we regard the general concession of the power of sale of those* rights to be expedient and ultimately almost unavoidable, the immediate course to be followed by the Government must no doubt be to a great extent governed by local custom. Where the custom has grown up and the tenants are in the habit of selling or mortgaging their rights in land, it should certainly be recognised by law, and where it has not it may be questioned whether the law should move in advance of the feelings and wishes of the people.'

"Article 41 of Mr. Justice Field's Digest states that under the existing law the holding of an occupancy-tenant is transferable by custom, and that in such cases no registration in the landlord's sherista is necessary. We, by section 183 of the Bill, expressly save customs, usages or customary rights not inconsistent with the Act, and by an illustration to that section call attention to its effect on the usage of transferring occupancy-holdings without the landlord's consent. My hon'ble friend Mr. Amír Ali has, I observe, an amendment on the paper proposing that we should go much further in this direction than we have done. The discussion on this will give an opportunity for a fuller statement of the reasons which actuated us than I need now trouble Council with. So far as regards free sale we have left the position of the occupancy-raiyat unchanged.

"Under Acts I of 1839 and VIII of 1869, a raiyat who claimed occupancy-right in any land was obliged to prove that he had held that land for 12 consecutive years immediately before the dispute arose. The unexpected effect of this provision was to make the acquisition of the status depend upon the will of the landlord, who had merely to shift the tenant about from one field to another, or, simpler still, to have the patwári's papers, which were the chief evidence the Courts had to go upon, manipulated so as to show a change in the tenant of the holding or of some of its constituent fields. By either of these measures he

* i. e., occupancy.

might prevent the accrual of the occupancy-right, or defeat it when it had accrued. The Bill renders these methods of getting round the intention of the law, if not impossible, at least a matter of great difficulty. Occupancy-right will henceforward depend, not on the holding of any particular land for 12 years, but on holding as a raiyat for that period any land in the village in which the right is claimed. To prevent the accrual of the right the landlord must turn the raiyat out of the village altogether—a much stronger measure and probably more unprofitable than shifting him about from field to field within the village; while, on the other hand, the raiyat will find it much easier to prove that he has held some land in the village for 12 years than that he held the same land for that period. The same reasoning applies to the falsification of the patwari's papers. Such falsification will now be made more difficult to effect and more easy to detect. All raiyats are practically declared to be possessed of the occupancy-right in their holdings whose tenure of any land in the village as a raiyat has lasted for 12 years from the 2nd of March, 1871, or any subsequent date; so that no amount of shifting within the village will now avail to extinguish the raiyat's occupancy-right in land held by him, and no tampering with village-papers short of omitting the raiyat's name altogether will be effective for the same object.

“Besides this we provide further that all raiyats holding land shall in case of dispute be presumed until the contrary is proved to have held all or part of it for 12 years—a presumption of which the raiyat has not hitherto had the benefit, though it is, in our opinion, based upon existing facts.

“Again, under the present law, occupancy-rights could not be acquired in land known in different parts of the country as *sir*, *zirat* and *khámár*. We have reason to believe that in many localities this reserved area has been unjustly and illegally extended to the injury of the raiyats. We have laid down strict rules for the guidance of the Courts in determining what is *khámár* or *zirat*, and have stopped the growth, after the passing of the Act, of the area in which raiyats are debarred from acquiring rights of occupancy.

“These provisions constitute a great advance upon Act X of 1859, and facilitate the acquisition of the occupancy-right far beyond the present law. I shall not anticipate the discussion on the amendment of my hon'ble friend Mr. Reynolds, by alluding to the still greater facilities which the addition of the words 'estate' to sections 20 and 21 would afford. I hope I have shown that even if that amendment be not accepted the gain to the tenant from the provisions of the sections as they stand is very great.

“Act X of 1859 left it open to a landlord and tenant to defeat the accrual of the occupancy-right or to extinguish it when it had accrued by written contracts. The mischievous effects of this have been so fully explained to Council both to-day and on previous occasions when the Bill was under debate, that I need not now dilate upon them. Suffice it to say that we have in express terms declared to be null and void contracts of this nature, whether made in the past or in the future. The law will no longer give effect to contracts whereby a helpless tenant signs away his legal rights at the dictation of a powerful and unscrupulous landlord.

“The existing law allowed of the ejectment of an occupancy-raiyat from his holding if the amount of a decree against him for arrears of rent was not paid within 15 days. This provision furnished landlords with a ready weapon for destroying the occupancy-right. It gave them a direct interest in dealing oppressively with their tenantry, and it has not been everywhere allowed to remain a dead-letter. The Bill puts an end to all this. It recognises the principle that the occupancy-raiyat has a valuable interest in his holding which the landlord cannot be allowed to confiscate, by enacting that an occupancy-raiyat shall not be liable to ejectment for arrears of rent, but that his holding shall be liable to sale in execution of a decree for such arrears, and that the rent shall be a first charge on the holding. The interest of the tenant will thus be saved from forfeiture when he is unable, from calamities of season

or other misfortune, to meet his landlord's demands, and he will obtain so much of the market-value of it as remains after the claim for rent has been fully satisfied.

"Here also we considered that the tenant should be debarred from contracting himself out of his rights, and we have provided that no contract, whether before or after the passing of the Act, shall entitle a landlord to eject a raiyat otherwise than in accordance with the provisions of the Act.

"In close connexion with the point on which I have been dwelling is the legal power conferred upon the tenant in Bengal for the first time by this Bill of making improvements on his holding and of being recouped for such improvements when ejected by the landlord in the shape of compensation, or when his holding is sold in execution of decree or otherwise, by the enhanced price paid for the value added to the holding. This principle of compensation for tenants' improvements was adopted in Oudh in 1868, in the North-Western Provinces in 1873, and the extension of it to Bengal by the present Bill adds a strong bulwark to fixity of tenure for the occupancy-raiyat in that province. Taken with the other provisions respecting this element of tenant-right, to which I have been calling the attention of Council, it will place the Bengal occupancy-raiyat in a better position as regards fixity of tenure than that held by the corresponding class of cultivators in any other province of British India.

"I now turn to the question of enhancement, which is of no less importance. Fixity of tenure alone is of little use so long as the rent at which the tenant holds can be frequently and capriciously enhanced; on the other hand, nothing affords a stronger screw for squeezing successive enhancements out of a tenant than the arbitrary power of ejectment. An occupancy-tenant will under the threat of ejectment from his holding—generally the sole means of support for himself and his family—agree to enhancements which, at first small, gradually raise the rent to an amount which leaves him the minimum sufficient to subsist on. The two rights hang together and re-act on each other.

"By giving greater fixity of tenure we have restricted the landlord's power to exact capricious enhancements, and our next duty was to regulate the powers of enhancement directly conferred on him by law. These were twofold—enhancement by contract and enhancement by suit. The present law places no restriction on enhancement by contract. This was a point on which the Local Government laid very great stress, and at their instance we have provided that all contracts for the enhancement of rent must be registered, that the enhancement is not to exceed the previous rent by more than two annas in the rupee, or 12½ per cent., and that the rent is to be fixed for the same term as is fixed in case of enhancements by suit.

"The provisions of Act X of 1859 relating to enhancement by suit, according to the admissions of the tenant's friends and the complaints of his enemies, have proved for the most part unworkable—a state of things which my hon'ble friend Mr. Reynolds has described as a public scandal. If the law recognises the landlord's right to enhance, it should certainly not attach to that right conditions which render the exercise of it impossible. My hon'ble friend Sir Stuart Bayley has explained fully the alterations we have made with the object of removing this defect in the present law, and I shall confine myself to showing how far we have endeavoured to provide that the increased facilities for enhancement afforded by the Bill shall not operate unfairly or oppressively as regards the raiyat.

"At starting I may observe generally that, the easier enhancement by due process of law is made for the landlord, the less inducement he will have to resort to irregular and oppressive methods for securing the same end—a result of no small gain to the tenant when we find in some localities rents doubled by irregular enhancements in 16 years, and raised 500 per cent. by the same means in some estates within a comparatively recent period.

"The first of the grounds on which enhancement is authorized by the present law is 'the prevailing rate'. This ground I should gladly have seen

omitted from the Bill. It appeared to me that, looking to the impossibility of now discovering a parganá rate in most parts of the two provinces, and considering the abuses which have been proved to have attended the working of this ground of enhancement and the greater facilities afforded to the landlords for enhancements on other grounds, they would have had no just cause of complaint if this had been abolished. The question, however, was decided otherwise by the Select Committee, and their decision has been accepted by the Executive Government. But while so deciding they felt that some attempt should be made to prevent the possibility of the manufacture of bogus rates to be used as a lever for raising rents all round : and have laid down a rule, to be found in section 31, which will, we hope, be effective for this end. My hon'ble friend Mr. Reynolds has an amendment on the paper which he considers will be much more effective for the same purpose. Both the section and the amendment agree in providing that there must be a substantial difference between the rent sought to be enhanced and the prevailing rate, and that the prevailing rate is to be ascertained with reference to what has been actually paid for not less than three years, and both enable the tenant to show as a bar to enhancement that there is a sufficient reason for his holding at such an exceptionally low rate. Thus, whether the amendment be accepted or not, the tenant who has been allowed to hold at a low rate for special reasons will be protected from enhancement ; only rents which are substantially below the prevailing rate will be enhanced, and the prevailing rate must be not a bogus rate, but one actually paid for such a period as will be a guarantee for its *bond fide* character.

"The section also provides for an enquiry by a Revenue-officer as to the prevailing rate if the Court cannot otherwise ascertain it satisfactorily. I need scarcely point out to the Council that the facts are more likely to be elicited by such an enquiry than by the evidence of witnesses whom the contending parties bring forward.

"I cannot understand how these provisions can be objected to as being but feeble checks on the abuses which have hitherto attended the working of the prevailing rate as a ground of enhancement. The omission of them and the retention of the prevailing rate in its present form would, in my mind, be much more disadvantageous to the raiyat.

"The next ground of enhancement, namely, a rise in the average local prices of staple food-crops during the currency of the present rent, has been substituted for a rise in the value of the produce of the land for which enhanced rent is claimed. The reasons which led to the change have been fully explained by my hon'ble friend Sir Stuart Bayley. The landlords complained that the law in this respect had become a dead-letter from the difficulty of working the rule of proportion laid down in the great rent case, and to meet this complaint, which appeared to be well-grounded, the present scheme was devised. The Select Committee believed it to be sound in principle, and considered that they could guard against its operating to the injury of the tenant by the special provision which gave an enhancement in proportion, not to the whole rise of prices, but only to two-thirds of such rise, thus allowing a deduction of one-third to cover increased cost of cultivation, and still more by the general rule, to which I shall allude hereafter, by which enhancements on all grounds are to be qualified.

"The change has not given satisfaction to either party, and I see that my hon'ble friend Bábú Peári Mohan Mukerji has placed on the paper an amendment proposing to revert to the old ground of enhancement which formerly proved so ineffective. If the old rule in all its clumsiness be restored at the request of the landlords, the advocates of the tenants will no doubt rejoice, and the landlords must expect little sympathy with future complaints as to the rule of their choice being unworkable. If the scheme of the Bill be retained, the tenant gets the benefits of the limitations to it which I have above referred to.

"Next, enhancement is allowed by suit on the ground of landlords' improvements, the justice of which cannot be gainsaid. Under the existing law this ground of enhancement, from the difficulty of proving the making and value of the improvements, must have operated unfairly to both parties. On one hand, it threw obstacles in the way of a landlord establishing his rights to enhancement, on the other it held out inducements to the fabrication and production of false evidence in support of claims which the raiyat as the weaker of the two parties could not always resist. The provisions of the Bill respecting the registration of landlords' improvements, and as to the considerations which are to guide the Courts in determining the value of the improvement to the tenant, will prevent enhancements being made for improvements which are not *bonâ fide* and which do not add to the value of the tenant's holding. No enhancement can be successfully claimed for an improvement which is not registered, and which does not increase the productive powers of the land; and in determining the amount of the enhancement, the Court must have regard to the cost of the improvement, so as not to give the landlord an inordinate increase of rent for what cost him but little, to the cost to the cultivator required for utilizing it, to the existing rent, and to the ability of the land to bear a higher rent.

"Lastly, comes the ground of enhancement on account of increase in the productive powers of the land due to fluvial action. This is a modification of the existing law, which contains no qualification as to the cause which gives rise to the increase in productive powers. My hon'ble friend Sir S. Bayley has explained that all other causes may be expected to fall under those which bring about a rise of prices, and, if they be not so, it is clear that the modification is in favour of the raiyat. In no case is the landlord to receive more than one-half of the increased increment so brought about.

"Among the grounds of enhancement under the existing law was the circumstance that the quantity of land held by the raiyat is proved by measurement to be greater than the quantity for which rent was previously paid. This provision appears in a different place in the Bill for reasons which were given in the Statement of Objects and Reasons, but an important alteration has been made in it for the benefit of the raiyat by the restriction that the landlord is not to measure more than once in ten years. In the absence of a cadastral survey such frequent measurements are a preliminary to a demand for increased rent, and give rise to serious disputes and much bitter feeling. Further, by requiring the Court, when determining the area for which rent has been previously paid, to have regard to the origin of the tenancy, the length of time during which it has lasted without dispute, local usage and like considerations, we have endeavoured to guard against enhancements which were really a rackrent being granted on this plea.

"I have thus gone through the grounds of enhancement recognised by the Bill, and have shown that they are each qualified by special restrictions to prevent their operating so as to weigh down the raiyat. We have, it is quite true, removed the public scandal to which I have already adverted, but in so doing we have not necessarily, we believe, subjected the tenant to rackrenting.

"Besides the limitations on the working of each rule, we have laid down for all cases the broad principle that the Court shall not in any case decree an enhancement which is under the circumstances of the case unfair or inequitable. It has been objected that this rule, however broad and benevolent in intention, will prove from its vagueness of no practical value for the protection of the tenant, and that we should have defined precisely in the Act for the guidance of the Courts 'a fair and equitable rent.' To such objections I can only say, try your hand at such a definition. The many able officers who have taken part in this long controversy from its first beginning, the Government of Bengal, the Government of India, and I may add the Imperial Parliament, have all failed to produce a definition of a fair and equitable rent which could be safely acted on by the Courts; and our Committee need feel no shame at being unable to do that to which they proved unequal. The Courts must be left to deal with each case on its own merits, and to exercise a judicial discretion

arrived at after a careful consideration of all the circumstances. That such a discretion will be inoperative in checking unfair and inequitable enhancements I cannot bring myself to believe.

"But although we were unable to lay down a rigid rule for determining a fair and equitable rent which would suit the varying circumstances of the six or seven millions of occupancy-raiyats throughout the two provinces, there was one matter on which we were nearly all agreed, that a rigid rule was both expedient and necessary. We recognised fully the landlord's right to enhance the rent of his tenants, and we authorized him to bring suits for the purpose on certain specified grounds, but we were satisfied that when he had thus attempted to enhance a tenant's rent, and obtained his enhancement, or failed to obtain it because there were no good grounds for it, the tenant should not for a considerable period be subjected to the worry and expense of a similar suit, or to threats of a similar suit, which would be equally effective for the landlord's object. This term was fixed in the Bill as introduced at 10 years, thereby following the precedent of the North-Western Provinces Act. In the Bill now before Council the term has been extended to 15 years—a term which, in my opinion, does not err on the side of excessive length. This provision gives the raiyat rest for 15 years. He cannot, as at present, be harassed by annual notices of enhancement which threaten to absorb the fruits of his industry and prevent his applying his full skill and labour to the cultivation of his holding. He has now the assurance that, let the karindār or thikādār bluster as they may, so long as he pays the rent last settled, no legal pressure can be brought to bear on him; and this security and the independence engendered by it nerve him to resist all the more stoutly demands which have no legal warrant. I cannot hold this provision to be a feeble palliative; on the contrary I believe it to be a strong shield against unjust enhancements.

"We have also enabled the Courts to temper the rigour of their decrees by empowering them to direct that the enhancement shall be progressive if they think hardship would be the effect of giving full effect to it at once.

"The provisions as to the reduction of the occupancy-raiyat's rent are much the same as in the existing law, except that reduction, like enhancement, is made to depend on variation in the prices of staple food-crops. The same reasons which justified the adoption of this as a ground of enhancement warrant its retention as a ground of reduction. The arguments which tell for or against it in the one case are equally applicable to the other. If it is inequitable that a landlord should obtain an enhancement of rent on account of a general rise in prices or fall in the value of money as indicated by a rise in the price of staple food-crops, it cannot be contended that the tenant's rent should be reduced for this reason. On the other hand, those, of whom I am one, who hold that a rise of prices is a proper ground for enhancement of rent are ready to admit that it is an equally strong ground for reduction.

"We, however, go one step further than the existing law in this matter. We not only allow reduction for suit on specified grounds, as at present, but we provide a remedy for an evil which has already proved a scandal to the administration, namely, irregular enhancements of rent carried to such an extent as to endanger the welfare of the locality or public order. Under the former class fall those enhancements up to 500 per cent. to which I have already alluded, and under the latter those which brought about the Pubna and Mymensingh riots. With such evils the ordinary course of law is an engine too cumbrous and too tedious in its operation to deal effectively. People cannot be allowed to perish, or on the other hand to spread destruction over whole parganās while cases are being tried by the ordinary tribunals and fought out in appeal to the High Courts. The remedy must be prompt and drastic. We have accordingly empowered the Local Government, when it is itself satisfied and can satisfy the Governor General in Council that such a remedy is needed, to apply it by enabling a Settlement-officer to settle all rents and to reduce rents in any specified area generally or with reference to specified cases or classes of cases, if in his opinion the maintenance of existing rents would on any ground, whether mentioned in this Act or not, be unfair or inequitable.

"The power is not one to be lightly exercised, but the knowledge that Government has in its hands such a weapon must operate as a check on the oppressive exactions of grasping landlords.

"I have, I fear to the great weariness of my hearers, enumerated in detail the provisions respecting the rent of the occupancy-tenant, because it is on this point mainly that we are accused of having done least for him, or rather of having rendered his position worse than it is at present; but the objection underlying the arguments of some at least of the assailants of the Bill on this ground is not that we have done too little for the raiyat but that we have done too much for the zamindár. They oppose really any ground of enhancement which can be made workable. They think that the raiyat will be better off by taking his chance under the existing law, which is so difficult for the Courts to give effect to, than if subjected to rules, however guarded, which can be made a reality. They are loud in their clamours against the restrictions by which it is proposed to qualify the rules in the Bill, but they have failed altogether to suggest others of a more satisfactory nature, or to substitute grounds of enhancement which would be free from the abuses to which they believe that these will be liable. We, on the contrary, think that no grounds of enhancement should be offered to landlords which the Courts are unable to work; and, while recognising reasonable and workable grounds of enhancement in the Bill, we have, to the best of our ability and judgment, made such provisions as will prevent their working unfairly or inequitably. By doing so we withdraw a strong encouragement hitherto held out to irregular enhancements, and, instead of a fitful and uncertain protection arising from the difficulty of working the rules, we give to the tenant the security that the rules cannot be worked to his injury.

"As regards another class of objectors who describe the restrictions we have imposed as 'feeble palliatives impotent to restrain the evils which the working of the enhancement sections is calculated to produce,' I hope I have satisfied the Council that this description does not accurately represent such measures as the modification of the rule respecting the prevailing rate, the deduction of one-third of the increase claimable on account of rise of prices, the provision that only *bond fide* improvements by landlords and the benefits flowing from them to the tenants can authorise enhancement, the precautions to guard against a tenant's rent being unfairly enhanced on re-measurement, the general rules as to all decreed rents being fair and equitable, as to rents once settled being undisturbed for fifteen years, and as to progressive enhancements, and lastly the power reserved to the Local Government to send in the Settlement-officer to reduce rents without reference to the grounds specified in the Act when the local welfare or public order require the adoption of such a course. If these be feeble palliatives it is difficult to say by what other restrictions the grounds of enhancement could have been qualified which would not amount to a declaration that those grounds might remain on the Statute-book as a reasonable concession to landlords, but that in the interests of the tenants no practical effect should be given to them.

"We have further, as explained by my hon'ble friend the mover, applied remedies to the abuses of the right of distraint, of the collection of rent by monthly instalments, of the power of bringing, or threatening to bring, frequent suits for arrears; and we have endeavoured, by rules respecting the delivery of receipts and statements of account, to furnish all tenants with materials for resisting unjust claims for arrears of rent. Though petty in appearance, these are matters which closely affect the happiness and welfare of the raiyat.

"Finally, we have by the Record-of-rights chapter laid the foundation of a system which will in time extend to Bengal the benefits which have elsewhere been found to follow in the preparation and maintenance of an accurate record of the rights of the different classes having interests in the soil. This system cannot be brought into force over the whole country at once, and must of necessity be gradual in its operation, but as it spreads it will dispel the darkness as to agricultural facts which has so long covered these provinces, will

determine the mutual rights of landlords and tenants where they are uncertain, and by furnishing both with a correct measure of those rights will increase the value of landed property, will remove causes of strife, will deprive the powerful of pretexts for enhancement, and will strengthen the weak to withstand oppression."

The Hon'ble THE MAHÁRÁJA OF DURBHUNGA said :—" I regret that I cannot support the motion of the hon'ble member that the Bill should be taken into consideration. In my opinion it is not submitted to the Council in a form in which we can reasonably be asked to consider it. It comes before us disapproved and discredited by all parties. The raiyats are as much opposed to it as the zamíndárs ; and are we, who are legislating in the interests of the zamíndárs and the raiyats, altogether to disregard their wishes and their opinions ? Is there a single raiyat or a single zamíndár in the country who desires that this Bill should be passed ? And if it is an undoubted and an undisputed fact that neither zamíndárs nor raiyats desire this measure, will this Council be justified in forcing it upon them ? Are we to suppose that zamíndárs and raiyats are alike ignorant of their true interests ? Surely they may be trusted to know whether a law will injuriously affect them or not. But if we are to disregard the expressed wishes of the parties who will be affected by the proposed legislation, upon whose opinion is the Council to rely ? Are we to rely on the Select Committee ? The Select Committee consisted of eleven members, but out of this number only three have signed the Report without reservation. All the other members have on most important particulars dissented from the Report. The Report, therefore, and the Bill, which has been drafted in accordance with the report, is practically the Report and Bill of three members only : and two out of the three hon'ble members have no practical experience of Bengal. The Bill, therefore, comes before us discredited and disowned by the majority of the Select Committee itself. If the Select Committee had been unanimous in their recommendations, some sort of justification might have been found for proceeding further with a measure which has been so universally condemned. But with this great divergence of opinion among the members of the Select Committee, there seems to me no other alternative but to withdraw the Bill. It cannot be expected that the members of this Council should accept the Report of the Select Committee as an authoritative document. If the members of the Select Committee are not themselves agreed as to the principles of the Bill, is it reasonable to expect that this Council should act upon their recommendations ? If the Bill in its present shape is proceeded with, all the questions which engaged the attention of the Select Committee will necessarily be re-opened in this Council, and every hon'ble member will have to form his independent opinion upon them. But here an initial difficulty presents itself. There is absolutely no reliable information upon which you can proceed. The Select Committee had no evidence before them. They acted upon official opinions, which were generally conflicting and often misleading. My hon'ble friend Mr. Hunter has well described in his dissent the difficulty in which the Select Committee was placed. 'The Select Committee,' he writes, 'has been asked to deal with the entire relation of landlord and tenant in Bengal without being furnished with any body of cross-examined evidence to guide its deliberations. Opinions and statements, often conflicting and sometimes contradictory, have been furnished to it in large numbers. But it has not had the means of ascertaining which of these opinions and statements would have borne the test of cross-examination, or how far their discrepancies might have been reconciled. Absence of such data is the more to be regretted in a measure affecting land right in Bengal, for in Bengal, almost alone among the provinces of India, there is no central department of statistics * * * which might in some measure have compensated for the evidence of witnesses heard in the districts. * * * The result has been to leave in my mind an extreme uncertainty in regard to several important classes of rights with which the Bill deals.' Is this Bill, then, my Lord, ripe for discussion ? Are we to legislate in uncertainty ? Are we to pass a measure which will revolutionize and disorganize the whole rural economy of the country, without having any reliable data before us ? From the very first the zamíndárs have

demanded an enquiry. They deny the facts and the assumptions upon which the Government of Bengal has proceeded. I will give one or two illustrations. The justification of the occupancy clauses in the Bill was based upon the fact that the zamíndárs of Behar were in the habit of shifting their raiyats to prevent the accrual of occupancy-rights. This fact, in their memorial to the Secretary of State, the zamíndárs of Behar emphatically denied. From my own experience I can affirm this denial. I can state as a fact that such a custom is not prevalent in Behar, and that I have never even heard of its existence, and yet the whole of the legislation with regard to those occupancy-rights has proceeded on an assumption which is absolutely baseless. Another charge made against the zamíndárs of Behar was that they rack-rented their raiyats; that rents were so excessive that the raiyats were left without a reasonable margin for subsistence. In their memorial to the Secretary of State the zamíndárs of Behar conclusively, as I think, showed that the charge was baseless, but the restrictions on enhancement have been mainly introduced into the Bill on the assumption that the charge is true. Is this fair upon the zamíndárs? Have they not a right to ask that their rights shall not be taken away on mere assumptions? Have they not a right to demand that the charges brought against them shall be sifted and examined before the legislature is invoked against them? But the Bill itself contains the best commentary on this charge. These raiyats, who are supposed to be so ground down and oppressed, are allowed to demand from their under-raiyats 50 per cent. more than they themselves pay. You are asked to restrict the demand of the zamíndár upon the raiyat, and at the same time to allow the same raiyat to demand for the same land 50 per cent. more than he pays himself. Can any inconsistency be greater? I have merely given those illustrations by way of example to show that we are legislating in the dark. The foundations of the Bill rest upon facts which are alleged and denied, and upon assumptions which are challenged as untrue. We have no ascertained facts before us upon which we can possibly proceed. There is assertion on the one side and denial on the other, and the truth has yet to be ascertained. If this is a correct description of the position in which we stand, is it possible to proceed with the Bill? How are we to decide between conflicting assertions? We may repeat in this Council the interminable discussions of the Select Committee, but in the absence of ascertained facts we shall not be able to arrive at any satisfactory conclusion. To me it seems amazing that we should be considering the matter at all. Among the many millions of people who will be affected by the Bill not a single voice has been raised in its favour. If it is passed, for whose benefit will it be passed? It surely cannot be wise to pass a Bill which will benefit no one and irritate every one. I look upon the Bill as disastrous in every point of view. It will be disastrous in a political point of view, because it will be regarded as a flagrant breach of the Permanent Settlement, and will therefore shake the confidence of the landed proprietors in the Government. It will be disastrous to the zamíndárs, because it will not only deprive them of their rights but will render zamíndári management for the future absolutely impossible. It will be disastrous to the raiyats, because it will give rise to endless disputes and lead to interminable litigation. For these reasons I am strongly of opinion that the Bill should be withdrawn, and that any measure which may hereafter be proposed should be drawn up on the lines of the present law, instead of sweeping away existing landmarks and disorganizing the whole fabric of rural society. I shall, therefore, vote against the motion that the Bill be taken into consideration."

The Hon'ble MR. EVANS said:—"I have to apologise to the Council and to Your Excellency for not being fully prepared to speak to-day on this important measure. Knowing the strong opposition of the Maharájá of Durbhunga to the Bill, I not unnaturally counted upon his speech taking up the rest of this afternoon. I can only ask the indulgence of the Council in case my observations should in some respects be discursive, and in other respects insufficient, considering the importance of the measure before the Council.

"Your Excellency can well believe that it is with great reluctance that I have taken any active share in this legislation. My own heavy professional

engagements and the active opposition of many of my personal friends to this measure all combined to make me desire to avoid it. Believing, however, as I did and do, that some legislation on the subject was, in consequence of the admitted imperfections of the Act of 1859, necessary for the welfare of the country, I did not feel myself at liberty to decline to give what assistance I could to the undertaking.

“ In this task the Select Committee have been beset by many difficulties, of which perhaps one of the greatest is the initial mistake that was made in not having two Bills, one for Behar and one for Bengal. I have always thought this a mistake, and I believe other members of the Select Committee have thought the same.

“ In Behar, as a rule, the landlord is strong, the raiyat weak. In most parts of Bengal, notably in the Eastern Districts, the raiyat is stronger than the landlord. It was, however, decided by Government that the Bill was to be a general rent law, and not two special laws to meet the wants of the two provinces. We have done our best under these circumstances. But the result is unavoidable, that those whose eyes are mainly fixed on the poorest parts of Behar say we have not done enough for the raiyat, while those who mainly regard the condition of Eastern Bengal accuse us of having done too much for the raiyat and having done too little for the landlord. There have been very strong statements before us that in Behar, or portions of Behar, the raiyats are so rack-rented that they have absolutely no sufficient margin for subsistence; they are described as having an actual insufficiency of food. If things are as described by some of the officers of Government, and if this state of things can be remedied by legislation, it would justify legislation of a most drastic character for the special local areas where these evils prevail. If it be shown that these evils arise from rackrenting, and can be cured by stopping enhancement altogether, or even by reducing the rents, it should be done by special legislation.

“ But all that we can do in laying down general rules for the regulation of the law between landlord and tenant is to provide such rules as shall prevent such a state of things arising where it does not already exist, and to arm the executive with power to interfere, if absolutely necessary for the public welfare, pending the further enquiries necessary for legislation of such an exceptional character. This I think we have done. My hon'ble friend the Mahárájá of Durbhunga denies that such a state of things exists among the raiyats in Behar, and it may be that the poorest class are sub-raiyats. It may be, again, that many of them are technically raiyats holding as such a very small portion of land, too small for the subsistence of themselves and their families, and eking out a scanty subsistence by holding land at a rackrent under substantial raiyats and by working as day-labourers. This state of things would require a different class of legislation. These considerations have led me to the belief that this question of peculiar special local areas must perforce be left to special legislation. It would be wrong to legislate for the sixty-nine millions in Bengal upon any idea that such was the case in general, or that such things prevailed to an extent which would justify us in offering a remedy by any general rules. Having said this much, I desire particularly to say that if such a state of things can be shown to exist, and to be capable of being remedied by legislative attempts, I for one am perfectly willing to adopt that special remedy which may be shown to be necessary. Before noticing the special provisions of this Bill, I desire to say a few words upon the history of the occupancy-right. The subject has been so exhaustively discussed on both sides that I can add little to what has been said, and what little I have to say arises mainly out of a fresh pamphlet recently published. I have here before me a pamphlet entitled ‘Proprietary Rights of the Zamíndár,’ issued by the Central Committee of the Landholders of Bengal and Behar. I am glad to see from this work that upon one point we are agreed. In page 12 I find these words:—

‘ Under the customary law the resident or occupancy raiyat was entitled to hold his land so long as he paid the general rates which were settled for the village or parganá in which he lived : so far both sides agree.’

"We have this much to agree with at any rate, that, on the universal customary law of India, there is a fixity of tenure, so long as a man pays his rent; and the book goes on to say that the real point in the zamíndár's opinion is the question of how he is to enhance, and it goes on further to say that the will of the zamíndár should be the sole arbitrator of the amount of enhancement, and it challenges us to show that at any time in Bengal since the time of the Permanent Settlement the ruling power has ever exercised the power of regulating the assessments upon the individual raiyats. No doubt, though by the institutes of Akbar, the relative proportions of the produce were settled between the cultivator and Government, yet, as Mr Shore said, even when the Government professedly dealt with the raiyats, it was found impossible in practice to assess each individual cultivator, and so the distribution of the assessment was left in Bengal to the zamíndárs. But this is very different from a right to demand what they pleased. I certainly agree with the Court of Directors that it was 'a general maxim under the Moghul Government that the immediate cultivator of the soil, paying his rent, should not be dispossessed.' This necessarily supposes that there are some measures and limits by which the rent could be defined, and that it was not left to the arbitrary discretion of the zamíndárs.' It is, I think, quite evident that there was a right of some sort in the cultivator which was not illusory. There was some kind of right as regards the quantity of rent. The fact that it was the zamíndár and not the Sovereign that fixed the rent can be very easily accounted for. In a huge despotism like that of the Moghuls,—a central despotism,—powers to a very large extent were delegated to the Provincial Governments, which in turn delegated many of their powers to the great princes and the great zamíndárs; and we all know that these great princes and zamíndárs exercised the authority and the functions of Government, both civil and, to a certain extent, criminal as well; and therefore it came to pass that with regard to these matters of revenue over which there was no control by any Courts in those days, nor any written law, no redress could be had save possibly by petition to the Executive Government, which would, save in rare cases, receive little attention. So far as we know, no questions of rent were allowed to be discussed in the Courts, and the consequence was that the settlement of all questions *quoad* the raiyat was in the hands of the zamíndárs not as owners of the land but as delegates of the Sovereign. It is admitted now that the zamíndár had really proprietary and hereditary rights; but how could he assert those rights? Could he go to a Court of law and ask for a decree against the Sovereign Power? He had to take what he could get from the Sovereign Power; hence it was that with a despotic Sovereign Power all rights must necessarily be uncertain in their enjoyment. There was no tribunal to appeal to, and all proprietary rights were of a precarious nature. But we know that, however despotic a Government may be, rights of property must be recognised more or less. Subjects and rulers both recognise the existence of unwritten law and customs even under a despotism, and are generally guided by them, even though they often use their powers to trample on them. Therefore, I do not think there is anything in this objection, that the Sovereign did not directly fix the individual raiyat's assessment. If the Central Government was far away, the delegate was allowed to do what he liked. I think it comes to what Mr. Harrington says in his 'Analysis' that in the decay of the Moghul Power the ruling Power plundered the great zamíndárs, who were in turn forced to plunder the raiyats. That is, I think, the real explanation of much of the confusion which has been thrown upon this subject. When in later and more peaceful times the matter came to be examined, then the fact became clear, which is stated in the Report of the Parliamentary Committee of 1832, that—

'In the general opinion of the agricultural population, the right of the raiyat is considered as the greatest right in the country; but it is an untransferable right.'

"And they go on to say:—

'This part of the evidence before your Committee has been particularly adverted to, as it is of so much importance that the Government cannot be too active in the protection of the cultivating classes, for the vital question to the raiyat is the amount of the assessment he pays.'

"If this be so, we really find the position to be as follows:—It being conceded now that there is such a thing as a customary law giving such occupancy-rights, it follows that everybody who before the Permanent Settlement had held or reclaimed land in his own village, without exception, acquired occupancy-rights. What was the effect of the Permanent Settlement? It was a contract between the Government and the zamíndárs in which the Government gave the zamíndárs certain rights, and the Government had declared, so far as the Government could declare, that the zamíndárs were the proprietors. But this cannot be said to make any alteration in the unwritten law, nor could it affect any persons who were not parties to the contract; and the case may be stated thus. The man who came in the next day after the making of that settlement, who claimed land or held land in his own village, was under the same old customary law as before, and by virtue of that law acquired a right of occupancy. The truth is that, at the time of the Permanent Settlement, Government settled their own disputes and quarrels with the zamíndárs. They were very numerous, and zamíndárs had just reason to complain, and did in fact make the complaint heard in Parliament. The final settlement of all these difficulties as to the respective rights of Government and zamíndárs was come to in the Permanent Settlement. The Government, finding that the matter of the rights of the raiyats was an obscure and complicated matter, which they could not go into on account of its intricacies, left it alone, because they thought it could probably be settled by agreement between the zamíndárs and their raiyats, much in the same way as they had settled the difficulties between themselves and the zamíndárs. But what was the position? The raiyats continued as they came in to cultivate their lands and to acquire the same rights under the same old customary law, which was never abrogated save so far as it might be affected by the express provisions of any of the Regulations. The only difference was that, whereas before they acquired their rights against the Government and zamíndár, after the Permanent Settlement they acquired the same rights against the zamíndár, as representing his own and the Government title, and that the Government had left only a perpetual charge on the land with the duty solemnly reserved to protect the raiyats, and to legislate when they thought it necessary for their protection.

"But the hoped for result did not come to pass. The raiyats and zamíndárs did not settle their respective rights amicably, and so it befell that, at the end of 60 years, the legislature found it necessary to lay down some rules in regard to the enhancement of the rates of rent which were demandable from the raiyat. Now one of the main arguments of this pamphlet is that the legislation of 1859 was a breach of the Permanent Settlement; and they make it out in this way. They say that before the Permanent Settlement they had the right to demand rent according to their own arbitrary discretion. Shorn as they have been of their civil and criminal jurisdiction, and no longer representing the ruler's power, they still contend that their will is the measure of enhancement, and that the effect of the reign of law which the British Government have introduced is that the Courts ought to register their arbitrary demands as decrees, and that the resistless might of the executive should be at their call to enforce their decrees and protect their persons. It is upon this view of their rights that the pamphlet really proceeds. It is upon that ground, they say, that we departed from the Permanent Settlement in that Act of 1859. I deny that altogether. I think it was clearly competent to the Government to legislate as it then did. But it is idle to go into a question like that, because, if they once admit that the Government had the power, in 1859, to make these rules to regulate the rent, and to define the occupancy-raiyat, they cannot deny that this Council has in 1884 the right to amend the definition and the rules. If they rest on the argument that the legislation of 1859 was improper, we can only say that that question is long ago concluded by authority, and that it is useless to discuss it save as a forensic exercise. As regards the position in 1859, it stood very much in this way. Nothing had been done for 60 years, and it was found that matters were not satisfactory. The legislature came to the conclusion to make rules. They first desired to define who had the right of occupancy, so as to enable the Courts to ascertain that fact. Then they pro-

ceeded to make what they considered to be fair and equitable rules to guide the Courts in decreeing enhancements of the rents of occupancy-raiyats, and they made an express reservation that the occupancy-right should not accrue in respect of any land as to which the raiyat had contracted expressly that he would give it up at a certain time. As regards those raiyats who had not a right of occupancy, it was decided that they must give up the land on reasonable notice; but that so long as they were allowed to remain, no more than a fair and equitable rent could be demanded from them.

"These were the main provisions, but complaints were soon heard. The zamíndárs complained that the grounds of enhancement were unworkable, and that they found moreover often insurmountable difficulties in obtaining in fact the enhancement to which they were in theory entitled; while those who had at heart the interests of the raiyat complained that the effect of the definition as construed by the Courts was to defeat the intention of the framers of the Act, and to shut out from the status of occupancy a large number of raiyats who were entitled to it. It was complained of on both sides. The raiyats, or those who spoke for them, complained that they had very great difficulty in proving the occupancy-right. They pointed out the immense difficulty of proving 12 years' continued cultivation of the same plot of land, in that there were no fences as in England. The raiyat might be holding five or six little plots in a large plain of rice-land divided into plots by temporary ridges of mud. The only documentary evidence, measurement-papers and zamíndári records of rents and holdings were all in the hands of the zamíndárs and liable to falsification by zamíndári servants. They also complained in respect of various portions of Behar that there was a practice of shifting them from one village to another. Now I understand my hon'ble friend the Maharájá to say he has ascertained that that is not done for the purpose of preventing the accrual of the occupancy-right. That may be so, but this much is certain, that for some reason or other the raiyats in many, if not most, parts of Behar were unable to avail themselves of the protection of the occupancy clauses even to the limited extent which their brethren in Bengal could and did. On the other hand, the zamíndár complained, and complained rightly, that he could not get the enhancement he was in theory entitled to. We all know the immense difference between what is the result in theory and fact. It was one thing to discover the motive power of steam and another to construct the locomotive engine. The data were left to the Courts to discover, and unless the Courts found the data it was impossible to work the rules at all; and in working these rules there were very many difficulties. I will not go into them in detail; they are familiar to all who are conversant with the subject. Now it is a very demoralising state of things when we dangle before a man's eyes his rights, and assure him they are his rights, and send him to our Courts to enforce them, and then provide the Courts with such rules that the odds are against his getting them. Perhaps the most workable of the rules was the 'prevailing rate' as interpreted by the Courts, but the vagueness of the expression 'places adjacent' rendered this uncertain. Besides, if the 'prevailing rates' were too low, he got no remedy under this head. It has been said that it was the outcry of the zamíndárs on this head, and on the score of difficulty in realising rents, that led to this legislation, and that we have forgotten this, and legislated in favour of the raiyat instead. But we have tried to grapple with both the evils above mentioned by altering the definition in favour of the raiyat and making the grounds of enhancement workable in favour of the zamíndár; and if we have failed to facilitate in any marked degree the realisation of rent, it is because all the summary remedies proposed failed to yield just and satisfactory results. Having failed ourselves to do any more than is here set forth, we applied to the Judges, and the Council have seen their answer.

"As to the charge of having legislated for the raiyat without sufficient reason, you will have seen what has been said about the imperfection of the Act of 1859, from its passing to the present day, and attention had been directed afresh to this matter by the recent famines, and it was felt to be unjust to redress the complaints of the one side without taking into consideration the just demands of the other side. Besides, it became apparent that our best

method of carrying out the often declared policy of the Government of protecting the cultivating classes, who form the bulk of the population, lay in extending the definition of the occupancy-right in such a way and to such an extent as to secure the fruition of that right to the great mass of the raiyats, who in my judgment ought to possess and enjoy it. Believing that with an advancing education nothing but trouble can befall us if our laws do not recognise what the agricultural population firmly believe to be their old and just right, that is, the right of occupancy, I have not hesitated to accept such amendment of law as seemed necessary to that end. I will endeavour to describe briefly what we have done on this essential point. The whole revenue map of Bengal, speaking roughly, is divided into small village areas of different sizes and shapes called mauzās. Now, a resident raiyat had by the old custom a right of occupancy in the land in his own village, but in no other land. New villages sprang up, and even within the same village area arose detached clusters of homesteads, subsidiary villages or tolas came into existence, many of them near the boundary of the next village; and as the cohesion of the old village communities with their old organisation decayed, it became more common for the inhabitant of one village to become a permanent cultivator, though not a resident, of an adjoining village. It was thought right in 1859 to make permanence of cultivation and not residence the ground of the occupancy-right. I think this was only such a modification of the old law as might fairly be made to suit the altered conditions of the times, and so the rule laid down in 1859 was that whether a raiyat was a khudkhast raiyat or pykasht raiyat, yet having shown that he cultivated the same land for twelve years he should have a right of occupancy. The mistake was in providing that he should show that he had cultivated that particular piece of land for twelve years. The amendment that we have made is by providing that it should be enough that he is a permanent cultivator either in this or that village area, and that he should thereupon be considered to be an occupancy-raiyat of those village areas in which he is a permanent cultivator. Now this makes a great difference, as we get rid of the whole difficulty of proving that he cultivated a particular plot of land for twelve years. If he is a cultivating raiyat of one mauzá or village where he has his house and in two mauzās alongside, he should be held to be a settled raiyat of the whole three mauzās and have a right of occupancy in all of them.

“It must be abundantly known that a raiyat is not a man who goes about as a nomad, but is really attached to his own village; and so it follows in reason and common sense that he cannot cultivate except near his own village where his home is. If he takes up land he generally takes it up permanently. He may take it up for a temporary purpose, but ordinarily he takes it up either in his own mauzá or in the adjoining ones, and then no power can drive these men out of their own villages. The result is that this rule goes far to secure that the ordinary class of raiyats shall be entitled to the occupancy-right. We have made a further provision. Whereas the Act of 1859 said ‘you shall be an occupancy-raiyat of every piece of land which you have cultivated for twelve years,’ yet it has this exception, ‘provided that the landlord does not prove a contract by which the raiyat took up the land on the condition of not being an occupancy-raiyat.’ It is no doubt a strong thing to override a written contract, but it was thought that there was a tendency to insert this in every contract, and there is no doubt that it would be inserted to a very large extent; and therefore the Committee assented, though not without reluctance, to the insertion of a provision by which the raiyat is barred from contracting himself out of his occupancy-right. It was of very paramount importance to my mind that we should secure this right of occupancy to the raiyats, and not leave room for any device by which it might be defeated, bearing in mind that with illiterate and poor persons anxious to get land a provision of the kind might easily be slipped into a document. It was also apparent that both the zamíndárs and under-tenure-holders here are not people who desire the possession of land for cultivation, but they are simply rent-receivers. The only thing they desire is that the land shall be cultivated by the raiyats, and that they will pay as much rent as possible, and as regards the bulk of the zamíndárs of

Bengal, there is not much hardship, because you are merely attaching a customary incident to the holding, and the only result is that the landlord is bound to enhance according to certain rules and not arbitrarily. Such a man cannot very much complain if we provide that the land shall be held under such circumstances that the right to enhance shall not be arbitrary but according to fixed rules. But there is another class of proprietors in respect of whom there really appears to be considerable hardship. These are persons who acquired land for the purpose of cultivating, at an expense beyond the power of the raiyat, certain valuable crops, such as tea and indigo. They have great ground to complain of these restrictions, namely, that it prevents them letting out temporarily to residents of the village any lands which they do not for that year wish to cultivate themselves. They say, very rightly, 'we want to let out the lands, which we wish to be cultivated for a year or two.' Take an ordinary case. The indigo plant derives its nourishment very far down in the ground, and it is a very exhausting crop. Rice, on the other hand, grows right on the top of the land, and does not exhaust the land except near the surface. An indigo-planter has in his hands a large tract of land, say, of 2,000 bighás, on which he grew indigo last year. The raiyats, on the other hand, have another tract of land in their possession, and they come under the new Bill and say, 'let us have the land, which will give us an abundant crop of rice, and do you take our land for indigo for this year. We will pay you so much for your land, and we will give you back your land next year.' Under our legislation the zamíndár is obliged to say 'I must let the land to a person from another village, because you will acquire occupancy-rights in this land; you are not competent to contract, and therefore, though a stranger offers me only half the rent, I must either let it to him or keep the land fallow or try and grow another crop of indigo, because the legislature has determined that you shall not contract yourself out of the right of occupancy. I should have to trust to your honesty, because the law will not recognise a contract entered into by you.' There is no doubt whatever of the very considerable hardship of this provision, and the only thing which will justify the doing of it is that the class it will affect is small. It is not very clear how landlords can protect themselves against this provision. Possibly they may do so by letting the land to a stranger or by getting the raiyats to exchange the lands which they cultivate, under some form of contract not amounting to a tenancy. But this, even if possible, would not meet all cases. I still hope that my hon'ble friend Mr. Ilbert may see his way to drafting some clauses which will give relief in these cases, while providing against abuse.

"The evil to be guarded against is that, if a raiyat is allowed to contract himself out of the occupancy-right, such a condition would, I fear, in time be found in every pattá, and thus the main object of protecting the occupancy-right would be defeated. The result of this legislation is that the bulk of the raiyats must be occupancy-raiyats, though new raiyats coming in from time to time would not become occupancy-raiyats until the expiration of twelve years.

"We have gone further and provided that when a raiyat is found cultivating as a raiyat, that is, paying rent for any piece of land, he shall in a suit by his landlord to whom he pays rent have the advantage of a presumption that he has been cultivating that piece of land for twelve years.

"The reasons for doing this are that the documentary evidence on this head is in the landlord's hands, and not in his, and that as a matter of fact most of the land is cultivated permanently, and the raiyat is often so poor and illiterate and so ill equipped to meet litigation, and so ill provided with money and reliable evidence, that it was feared that, without some provision of this kind, our efforts to secure him the enjoyment of the occupancy-right would not have the desired effect.

"This provision has been much complained of, but many of the strictures made on it are based on misconception. He does not by this clause get a general presumption that he is an occupancy-raiyat in consequence of his holding some undisclosed piece of land in the village or the estate. He gets the

presumption only as against the landlord to whom he pays his rent, and who has the best evidence in his hands, and only as regards the particular land in dispute. This limitation, when duly borne in mind, disposes of many of the objections made against this presumption, though no doubt some remain in the case of the auction-purchaser, and will have to be discussed on the proposed amendments. But I think, in spite of them, it should be retained. As to the relief to the raiyat in cases when his occupancy-right is threatened to be disputed in Court, it is immense. The difference in all countries is great when the onus of proof is shifted on one side or the other. The person on whom the onus of proof lies has always to discharge a heavy burden. But if the onus of proof is so burdensome in all cases in countries where facts are more or less ascertainable, what must it be in this country, where everything brought before the Courts is too often illusory, where oral testimony evidence is so often worthless, and documentary evidence is frequently forged? I don't mean to say that the zamíndárs tamper with their documentary evidence, but it is quite certain that the gumáshtas and other inferior servants do it. This being the state of things, it makes an enormous difference on which side the burden of proof is thrown, and it may be said that it is easier for the zamíndár with his documentary evidence to prove that the particular piece of land has not been held by the raiyat for 12 years than for the raiyat to prove that it has been so held. I think that is going a long way in behalf of the raiyat, and I am astonished to find that my hon'ble friend Mr. Reynolds appears to think that we have not gone far enough, and that we ought to give him an occupancy-right in the estate, if he has held any land in any part of it for 12 years. I must point out the difference between a village and an estate, and the effect of introducing the word 'estate,' which has been cut out by the majority of the Committee. The villagers are the villagers of a particular village, just as much as parishioners are parishioners of a particular parish; and the best illustration is to describe a village as a parish. Then the position is this. If a man is asked where he comes from, he at once says, 'I am so and so, the son of so and so, of a particular village.' On the other hand, an estate is an abstraction, a revenue-unit on which the Government revenue is paid, and which is liable to be sold up in default of payment of revenue. This unit is sometimes very large. It extends sometimes to 50 or 100 miles. Still the zamíndárs frequently sublet the estate in whole or in part, often in a number of perpetual tenures, generally known in Bengal as patnís. Each patnídár may again sublet in perpetuity by one or more under-patnís, and so on.

"Now, it is the lowest in gradation of the under-landholders who has to deal direct with the raiyat. He perhaps has in his tenure 10 villages out of 100 or 1,000 forming the estate, or he may have only one village. He can tell who are the raiyats of his villages. He has got power there and the means of knowledge, but with regard to the other villages in the estate he knows no more than I do. Why should the tenure-holders of other villages give him any information? Now, what is the result? When in good faith a small tenure-holder has let a little piece of land to a stranger, this stranger says 'No doubt I said I will give up the land in a year or two, but I have a brother 20 miles away in the same estate; and although I am not even on the register of the landowner there, I enjoy it jointly with my brother, and under the cover of my brother I am a settled raiyat of the whole estate, and therefore I cannot cultivate any land in this large estate without acquiring the right of occupancy.'

"The particular landlord of this man knows nothing of the distant place, and cannot well ascertain whether the story is true or false. There is no warrant for this in the old customary law of the country, and I do not see any reason for doing that which it is so very difficult to justify. I am aware that this word 'estate' is in the Secretary of State's despatch, and in the Bill as originally framed; but it is doubtful if the Secretary of State ever considered this particular point, or used the word in this sense. But whether he did or not matters little, for neither his despatch nor the Bill as first drafted contained the presumption, and it is very evident to me that my hon'ble friend cannot have both. It is going altogether too far.

"I hope I have satisfactorily shown that we have done a great deal for these occupancy-raiyats, and that we have strong reason for doing it. I have next to consider what we have done for the zamíndárs, because the allegation is that, while we have done a little for the raiyat, we have done nothing for the zamíndár. First of all, we have provided that the rise of prices shall be a ground of enhancement. It appears to me that that is in effect to fix the present rent in the staple grain of the country, so that the zamíndárs shall get the benefit of a rise in the value of the grain, with this proviso, that they shall not get the whole of the rise but only two-thirds, one-third being reserved to cover the increased cost of production, and that the rise should be a rise in the average price of over a period of ten years. It must be evident that this will be very beneficial to the zamíndár. First, we know that the value of money, as compared with the value of grain, has been falling; that 12 annas per maund was the price of rice at the time of the Permanent Settlement, and we see how enormously more silver it now takes to purchase a maund of rice. The result of this amendment is to establish a sort of self-acting scale by which the Courts, by performing a simple sum in arithmetic by reference to the Government price-list, would regulate the enhancement, and the zamíndár would be enormously benefited, and saved much of the present harassing and uncertain litigation. We know that in a great part of the country the rise in the price of cereals has been very great, but the provision in the Bill merely fixes the rent of the zamíndár, so far as the ground goes, at so many maunds of grain. At the present time no permanent fall of prices need be expected, as prices are steadily rising over decennial periods, though they are falling in certain years which only affect the average. No doubt the zamíndár may say, 'Why do you call this a ground of enhancement at all? It is merely adjusting the rent to meet the depreciation of money as compared with grain.' But it is something which he had not before, and which will give him steady enhancement, and, this being so, no word-splitting will alter the reality of this ground of enhancement, and most zamíndárs who wish to get on without harassing litigation will hail this as a substantial relief from the present position as regards the power of enhancing occupancy-raiyats. On the other hand, it has been said that this is a very sharp weapon to place in the hands of the zamíndárs, and that this enhancement ought to be treated as a great boon, and that, this boon being granted, the prevailing rate ought to be struck out. But this is simple justice to the zamíndár if you accept the Secretary of State's clear enunciation that the rents at present existing are to be considered fair, and not to be reduced except under special cases. The real meaning of the complaint is that it is believed that certain parts of Behar are rackrented already, and that any enhancement we legalise is an unmixed evil.

"If the districts of Behar are so rackrented, nothing you can do in the way of laying down general principles will help it. You must have special legislation to meet such cases. I therefore say that what we have done in respect of enhancement on the ground of rise in prices, while it is but justice to the zamíndár, greatly better his position, and is a substantial amendment in his favour. Then we come to the question of the prevailing rate. It has been said that that provision should be struck out. I wish to point out that enhancement on the ground of the prevailing rate has existed in one form or another from the time of the Permanent Settlement. This ground of the prevailing rate is a ground on which enhancement was allowed, and it was put in the Act of 1859, and it has been worked ever since. We have been strongly pressed by the Government of Bengal to drop the 'prevailing rate' as a ground of enhancement. And I observe that His Honour, in his official dissent, assumes, on the strength of the opinion given by various persons, that this ground is never worked except by fictitious rates. But though there are false cases started under every law that we have made, and fictitious evidence manufactured to meet the requirements of the law, yet, so far as I can learn, the majority of the cases on the prevailing rate contain no more perjury or fabrication than seems to be incidental to the bulk of litigation in this country. At any rate, the appeal pending in the High Court, in which the Government claim on the

ground of 'prevailing rate,' enhancements from 100 to 400 per cent., has a strong bearing on this and the next point.

"As to this point, it would seem to show that the legal advisers of Government share my opinion that it is possible to prove an enhancement case on the ground of the prevailing rate without having recourse to fictitious rates or any demoralising process, for it cannot be supposed that any element of that character enters into a case which is in charge of that venerable body the Board of Revenue and the officials under its orders. Of all the grounds given in Act X of 1859, the ground of the prevailing rate has, I think, proved the most workable. I cannot share the apprehension of my hon'ble friend Mr. Reynolds that we have left the occupancy-raiyat defenceless in the matter of fair rent and liable to be forced up to a rackrent.

"The 'prevailing rate,' which is even more necessary under this Bill than it was before to check the effects of fraud and favouritism of gumáshtas and others, cannot bring the rent higher than the present prevailing rates as increased in money expression by the fall in value of money as compared with grain. They seem therefore fair general rules for places not already rackrented. As to those places which are rackrented (if any), I have already expressed my opinion. I have thought it necessary to give reasons for the retention of the 'prevailing rate,' although there is no amendment proposing to strike it out, because the majority of the Committee differed upon the matter with the Government of Bengal, and it appeared necessary to me to justify the position taken up by the majority.

"Section 29, clause (a), I consider to be absolutely indefensible. Mr Hencssy's memorial has shown that a large proportion of his raiyats have holdings under Rs. 5, and that the cost of registering contracts is prohibitive in such cases, but he has also drawn attention to the fact that in many places it is impossible to get the raiyats to give kahuliyats or take pattás. He instances the case in which the Commissioner of Bhagulpore, Mr. Alonzo Money, entirely failed to force the raiyats to do so on a ward estate. And it appears that Mr. Reilly, managing the Chanchal Estate under the Board of Revenue, has equally failed. We all know that it was made a universal rule under the Permanent Settlement regulations that the engagement as to rent should be in writing. We all know that it has been found impossible to enforce this, and that the rent engagements in many parts of the country are still oral, and that the only trustworthy evidence of what the raiyat has agreed to pay is to ascertain what he has actually paid. It would appear that the real effect of sections 28, 29 and 30 is to provide that those raiyats who have no written engagements and who traditionally refuse to sign anything can never be enhanced legally except by suit. What the effect of this will be in cases in which they have orally agreed to enhancements and have paid at enhanced rates for a year or more it is difficult to tell. This matter should be seen to, and some provision made for it. But apart from this I regard clause (a) of section 29, which protected the raiyat from agreeing to an enhancement of more than two annas in the rupee or 12½ per cent. out of court as exceedingly mischievous, and likely to lead to lamentable consequences in many cases both to landlord and tenant. It is fatal to the raiyat in many cases.

"Take the Government case against a large body of raiyats in Malanagor, to which I have just referred. There the Government had a very heavy claim, from 100 to 400 per cent., against the raiyats, who number in all 600 or 700. It was certain that, unless the raiyats could establish fixity of rent, an enhancement of far more than 12½ per cent. would be decreed, as they most undoubtedly held for a very long time at very low rates on condition of growing oats. Is it reasonable that, if a test case had been tried, or from some other reason, the raiyats came to the conclusion that it would be to their interest to accept a 25 per cent. or even 50 per cent. enhancement, they should be prohibited from doing so, and the landlord should be forced to drag them each one into Court, and obtain decrees for the full amount he was entitled to, with costs, stamp-fees, &c.? There are large numbers of raiyats holding at low rates on condition of cultivating indigo, and it is within

my personal knowledge that, when it is proposed to discontinue indigo, they agree willingly to large enhancements of the rents, considering it beneficial to themselves to do so. Mr. Henessy states that he has let lands, the letting value of which is one rupee, for eight annas on condition of the raiyats growing indigo. The raiyats would all be enhanceable on the ground of 'prevailing rate' when indigo is discontinued, and would probably consent to a 50 per cent. enhancement. Is it just to them to force them into Court with its heavy expenses? Is it just to the landlord to force him to undergo the expense ruinous to him unless he recoups himself by ruining the raiyat? It is not just, nor can I believe it is necessary. At the time of the Permanent Settlement it was thought right to leave everything to contract. We have found that freedom of contract must be limited in certain cases, just as in England it has been found necessary in the matter of hares and rabbits. But if there is one thing which the raiyat thoroughly understands and is specially heedful about, it is the *narikh* or rate per bighá which he is to pay. This is the one subject which he thoroughly understands, and which he is most deeply interested in. It is most difficult to get him to consent to an enhancement unless he is satisfied he cannot resist. It is by watching test cases and the fate of his neighbours' litigation he satisfies himself that it is more to his interest to agree with his adversary than go to law. It is a cruel mercy to him to insist against his better judgment that he shall be ruined by litigation. If the raiyat is not given power to contract in these cases, it is difficult to know in what cases he ought to have the power. I do not think that 100 years of British rule has left the raiyat in so much less intelligent a condition than he was when we came, as to call for any such provision. I know well it is intended to protect him in contracting with one more powerful, but in this case I think this protection is illusory and the mischief very real.

"As regards the motion before us and the question of re-publication, I will only say that I regard the kernel of the Bill as sound, and the general object and scope of it as salutary, and that it should be proceeded with and necessary amendments made in Council. The recent modifications have been in the direction of meeting just objections of the zamíndárs, and I am not aware that any new matter has been introduced into it which would call for re-publication. In considering the desirability of future delay the possibility of agitation among the raiyats should not be lost sight of.

"The hour is late, and I will reserve the remarks I have to make on various other sections for the Motions to amend those sections, which are very numerous."

The Council adjourned to Monday, the 2nd March, 1885.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Monday, the 2nd March, 1885.

P R E S E N T :

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., G.M.S.I., G.M.I.E., P.C., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, G.C.B., C.I.E.
The Hon'ble J. Gibbs, C.S.I., C.I.E.
Lieutenant-General the Hon'ble T. F. Wilson, C.B., C.I.E.
The Hon'ble C. P. Ilbert, C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble T. M. Gibbon, C.I.E.
The Hon'ble R. Miller.
The Hon'ble Amír Ali.
The Hon'ble W. W. Hunter, LL.D., C.S.I., C.I.E.
The Hon'ble H. J. Reynolds.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St. A. Goodrich.
The Hon'ble G. H. P. Evans.
The Hon'ble Mahárájá Luchmessur Singh, Bahádur, of Durbhunga.
The Hon'ble J. W. Quinton.

BENGAL TENANCY BILL.

The adjourned debate on the Hon'ble SIR STEUART BAYLEY'S Motion that the Reports of Select Committee on the Bill be taken into consideration was resumed this day.

The Hon'ble MR. GOODRICH said :—" It is right that I should, however briefly, express my opinion on the two questions to which each member of the Council must presently reply in the affirmative or negative.

" In the first place, the necessity of immediate regulation by law of the relations between landlord and tenant seems proved. In the second place, the Bill in question will limit the landlord's rights no further than the public interest demands.

" My assent to the second proposition is, like the adhesion to the report of most of the members of the Select Committee, given subject to some reservations which I will briefly indicate.

" In the first place, the public interests will suffer if an improving landlord be not permitted to bar for a term of 30 years his tenants on land which he has reclaimed from beginning to acquire occupancy-rights therein. Mr. Hunter's amendment will meet this case, and will increase the chance of capital being applied to land.

" Under this Bill the enhancement of rent seems not permissible, on the ground that land let to a raiyat as *rural* land may have become *suburban* by the rise of a centre of commerce or industry, such as a new railway-junction, port, coal-mine or factory. Such cases will arise, and the landlord ought to be able to enhance on lands which, when let, were far from any market, but which have

acquired a fancy value as accommodation-land by proximity to a new centre of population.

“The partial denial of the tenant’s competency to contract must affect interests in various ways, not all perhaps now foreseen; but a practical consequence of the denial of the right to agree to an enhancement of more than two annas, excepting by suit, will be the infliction of the costs of a great mass of litigation upon the raiyats. I speak as one who has been Settlement-officer or Collector for the last 14 years, and can assure the Council that if the condition of the estate of zamíndárs resembles that of Government estates and of zamíndári estates in the Northern Districts of Madras, enquiry, such as Government, when landlord, everywhere asserts its right to conduct, will bring to light instances of lands fraudulently under-rated in almost every village.

“These questions will no doubt be fully discussed when the amendments to section 30 of the Bill are under consideration.

“I do not see any complaint from landlords on the score of the want of provisions empowering them to expropriate on terms assessed by a pancháyat occupancy-raiyats holding lands which the landlord needs for the execution of improvements, or for the erection of buildings or extension of premises which may be needed for the industrial development of his estate, or for necessary use in the working of mines or quarries. I think a prudent landlord would desire to possess this power. The State where it is landlord enjoys it, and it is for the public interest that it should be given to the landlord under due safeguard. Whether the landlord should be allowed to do as the State is doing, and take up land needed for fuel and timber reserves, paying of course compensation to evicted tenants, is a somewhat larger question; if it has been raised in the course of the Committee’s enquiry, I have missed it.

“Permit me, my Lord, to add that the value of the patient and well-directed labours of the Committee have been fully recognized in *Southern India*.”

The Hon’ble BĀBÚ PEÁRÍ MOHAN MUKERJĪ said:—“After the very gratifying testimony which the hon’ble member in charge of the Bill has borne to the value of my humble labours in the Select Committee, it would be ungracious in me to view with indifference the impatience expressed by the hon’ble member in the concluding part of his speech with any proposal for a postponement of the immediate passing of the Bill. But I should be lacking in the duty which I owe as a responsible member of Your Lordship’s Legislative Council, and the duty which I owe to my countrymen, if I hesitated to beg Your Excellency and this hon’ble Council to pause before taking up the amended Bill for consideration for the purpose of passing it. Reserving to myself therefore the right of making a substantive motion on the subject, if necessary, I submit in the interests of all concerned that the amended Tenancy Bill should not be taken up for consideration by this hon’ble Council on the present motion of the hon’ble member in charge of the Bill. It is necessary to allow sufficient time to hon’ble members for studying the Bill, and the voluminous literature on the subject, before the Council might be expected to give to a discussion of its different provisions that intelligent consideration which its importance deserves, and also sufficient time to the public and to the parties interested for submitting their views and criticisms on the measure. The Bill has undergone considerable modifications since the Preliminary Report of the Select Committee was submitted last year; so many as 45 sections have been expunged, 13 new sections have been added, 21 sections have been thoroughly re-cast, and large modifications, both verbal and material, have been made in a number of other sections. The changes made in the Bill affect questions of paramount importance, and it cannot be expected that hon’ble members have been able in barely a fortnight’s time to master the details of the revised Bill, and to judge of the justice and expediency of the various additions, omissions and modifications, considered by themselves and with reference to their bearings on the general scheme of legislation. This fact must have forcibly

pressed itself upon Your Lordship's attention at the last sitting of the Council, when an hon'ble member, himself an eminent lawyer and the ornament of his profession, entertained serious doubts as to the correct meaning of the provision about enhancements of rent by registered contract, and put upon it a meaning contrary to that given to it by the hon'ble member in charge of the Bill. The time usually given to the gestation and maturation of important legislative measures is never thrown away. Considering that a much less important measure, the Transfer of Property Act, was before this hon'ble Council for full five years before it was passed in 1882, that there are even now three Bills, one to amend the law relating to Court-fees, the other to amend the law relating to Civil Courts, and the third to declare the extent of testamentary powers of Hindus and Bhuddists, which have been before the Council since 1881, I feel confident that hon'ble members will not grudge the time required to bring to a satisfactory termination a measure which immeasurably exceeds in importance any of these other measures, and which will, for weal or for woe, affect the destinies of more than 50 millions of the people of these provinces. The necessity of giving hon'ble members and the public further time for the consideration of the revised Bill is the greater as it proceeds on lines very different to those on which the Bill was modified and presented to the public last year; and nothing shows this more clearly than the Report of the Select Committee and the Dissents recorded by a large majority of the hon'ble members who sat on that Committee. Exception has been taken to the revised Bill on the ground that the rights it confers on non-occupancy-raiyats would practically convert them into occupancy-raiyats, that the restrictions it imposes on enhancement of rent would virtually make enhancement of rent more visionary than real, and that the power it gives the Local Government to order wholesale reductions of rent on grounds other than those mentioned in the Bill was opposed to the assurance given by Government when the Bill was introduced in Council that the *status quo* was not to be disturbed; while, on the other hand, it has been alleged that the Select Committee have omitted or materially modified several provisions which formed the keystone of the original scheme, and that the present outcome is scarcely a settlement of the many important questions relating to the law of landlord and tenant. In the face of such radical alterations in the Bill, it is due to those whose interests would be so greatly affected by the measure that they should be allowed an opportunity of examining the Bill in its present form, and of submitting to your Excellency in Council their views regarding it. It is for the observance of no technical form of procedure that I presume to make this proposal. The recommendation made by the Select Committee, that the revised Bill should not be re-published—a recommendation, by the way, which is wholly incompatible with the Report itself—amounts to a virtual denial to the people of a privilege which they have enjoyed since 1862—the privilege, namely, of being allowed an opportunity of submitting to Government their views and wishes regarding a legislative measure which vitally affects their interests. The question engaged the attention of Your Lordship's illustrious predecessor, and His Lordship, in communicating his views to the Government of Bengal through the Secretary in the Legislative Department, observed: 'He (the Governor General) is on the contrary, fully sensible that it is the duty of the Government to give the largest practicable amount of publicity to legislative proceedings, and to afford the public every opportunity of examining them and expressing an opinion upon them, and he is satisfied that more can be done in this respect than is done at present.' But only a very limited publicity will have been given to it if the revised Bill be not translated in the different vernacular languages and published in the local Gazettes. Although the present measure is unquestionably the most important scheme of legislation that has come before this hon'ble Council since its establishment, a vast majority of the landholders and the whole body of raiyats will have no opportunity given them of examining the provisions of the revised Bill and offering their opinions upon them. In the face of the provisions contained in Bill No. II, the changes made in the sections regarding tenures and registration of transfers of tenures, the new limitations imposed upon enhancement of rent in Court and out of Court, the additional protection given to subletting, the power given to the Local Government to order a reduction of existing rents in certain

cases on grounds other than those recognised by law, the new section regarding contracts and a number of other provisions would come as a surprise upon most landholders if the Bill be not re-published; while the raiyats would discover with disappointment that the long-promised provisions for attaching to land a legal status independent of the length of possession of the holder, for a free sale and mortgage of occupancy holdings and for village tables-of-rates defining the maximum limits beyond which there could be no enhancement of rent, find no place therein. Your Lordship is well aware that the progress of the Bill is watched with the greatest anxiety and interest by all classes connected with the land in these provinces. Memorials adopted in crowded meetings of raiyats have poured in from different parts of the country, expressing their greatest consternation at the provisions for survey and record-of-rights and other sections of the Bill. They have even made bold to submit that, although actuated by the best intentions, the legislature, in its ignorance of their actual condition and relations with their landlords, will cause their ruin by the measure which it purposes to give them. Petitions have likewise poured in from landholders assembled at meetings in different parts of these provinces, submitting that there is no necessity whatever for substantive changes in the law on the lines on which the Bill has been drafted, that the Bill makes inroads upon vested rights of property guaranteed by law, and respected by preceding Administrations for nearly a century, that most of them have come to the possession of estates by purchase for large and valuable considerations, and that the proposed measure would, therefore, impose upon them, to use the words of John Stuart Mill, 'a penalty for having worked harder and saved more than their neighbours.' The landholders have repeatedly implored Your Lordship and Your Lordship's illustrious predecessor, with a persistency which has its apology only in the strength and sincerity of their convictions, to satisfy yourselves by the strictest enquiry that they have used with the greatest moderation their powers of eviction and settlement of rent, and that the condition of the raiyats in these provinces is one of growing prosperity. They have gone farther. At a meeting held at the Town Hall on the 29th of December, 1883, perhaps the largest, certainly the most influential, ever held in this city, they unanimously carried a resolution which I shall read to your Lordship: 'That if the deprivation of the landholders of their just rights, inherited from generation to generation, confirmed by the Permanent Settlement, and consecrated by a century of British rule, be deemed essential to the welfare of the tenantry, the Government be solicited to consider the justice of allowing the zamíndárs to surrender their estates on receiving such compensation in money as will, when invested in Government securities, produce a permanent return equal to their present income.' In compliance with that resolution they submitted a memorial to the Government of India. Could anything indicate more strongly their sense of the injustice involved in the measure and their feelings towards it? Your Lordship will be pleased to see that the landholders of Bengal and Behar, numbering among them those whose manorial possessions date from days long anterior to the date of the Muhammadan conquest, have come forward in a body with a memorial declaring their readiness to forego the allurements of their position and social consideration, and to forego all hopes of future profit, and praying the Government of India to be allowed to surrender their estates in return for such security in money which would bring them their present income. It is not, however, the parties interested in the measure who alone consider the proposed changes in the present land law wholly unnecessary and altogether unsuited to the country. The hon'ble the Chief Justice of Bengal has, with the authority due to his eminent position, declared that he sees no 'such necessity as justifies the Government of Bengal in depriving the landlords of Bengal of their rights and privileges in the manner proposed by the new Rent Bill.' And, again:—'It seems to me inconsistent with the good faith of the British nation, which the Native community have hitherto had reason to respect, to deprive the zamíndárs of the rights and position which they have acquired under the Permanent Settlement.' No less defined is the opinion of the hon'ble Justice Field, who by his masterly Digest of the Rent Law, the prominent part he took in the labours of the Rent Commission, and the pre-Raphaelite minuteness with which he has delineated the land systems of different countries

in his admirable work, has established a claim to speak with the highest authority on the subject. He says:—‘I think we ought not to interfere with existing rights which have been the creation of our own administration operating upon the natural progress of the country. I think that no case has been made out for disturbing the landmarks of property. It must be borne in mind, as I have more than once pointed out, that a large proportion of the present proprietors are *bond fide* purchasers for valuable consideration, men who have paid their money for property sold at revenue sales, and in execution of the decrees of the Civil Courts, upon the faith of the existing state of things and the rights created by our laws and by our own action or inaction.’ Other high officers of State have also denied the necessity of the measure now before this hon’ble Council. When the very necessity of the measure is denied by trusted and responsible officers of Government, the desirability of re-publishing the Bill with a view of giving the public and the parties interested an opportunity of examining the material modifications made in it by the Select Committee becomes imperative. The only argument that has been advanced by the Government of Bengal and by the hon’ble Member in charge of the Bill in favour of hurrying it forward through the Council is one based on the desirability of setting at rest the unsettled condition of the public mind on this question, and of preventing the further growth of expectations in the minds of raiyats which are not destined to be realised. But where is the urgency of passing a measure which, to use His Honour the Lieutenant-Governor’s own words contained in his dissent, ‘inadequately meets the necessities of the case which called for legislation,’ and which is scarcely ‘a final settlement of the many important principles connected with a Tenancy Bill in the Lower Provinces of Bengal.’ The cause of this unsatisfactory termination of the labours of the Select Committee is not far to seek. Government have undertaken to make extensive amendments in the land laws of the country without having at their disposal facts and figures which alone could have shown whether they are necessary. I cannot more graphically describe the ignorance which prevails on the subject than in His Honour’s own words. Speaking from his presidential chair at a meeting of the Bengal Council on the necessity of a patwarí law, His Honour is reported to have said:—‘The object of the Bill is to get at the facts connected with the agricultural economy of the country. For the last ninety years we have been endeavouring without any success to arrive at these facts. Everybody complains; those who have been discussing the Rent Bill for the last six or seven years complain; gentlemen who come to India to make enquiries about it complain; the zamíndárs themselves, and the raiyats, if they could speak, also admit that neither the Government nor the zamíndár nor the raiyats have any positive knowledge of the facts which exist in regard to their relations to one another as regards their own property.’ The argument based on what are called the necessities of the case falls, therefore, to the ground. Is then the present law so very defective as to call for immediate action on the part of this hon’ble Council, notwithstanding the numerous modifications made by the Select Committee? I shall answer the question by reading to Your Lordship a statement from the despatch of the Government of India to Her Majesty’s Secretary of State: ‘A great part of the evils we describe,’ they said, ‘is unquestionably due to defects in administration rather than to defects in the law.’ I lay the greatest stress on this statement as one which conclusively shows that there is no necessity whatever for passing the amended Bill without giving it due publicity beforehand.

“I would beg Your Lordship to view the question in another light. The Bill, as amended by the Select Committee, differs widely from the scheme of legislation submitted to Her Majesty’s Secretary of State for India by the Government of India, and from the scheme which received the sanction of His Lordship. The scheme of the Government of India was summarised in 13 proposals mentioned in paragraph 108 of their despatch, which, with Your Lordship’s permission, I shall examine shortly *seriatim*. The first was—‘To restore the great body of the raiyats of Bengal to the position which they held under the ancient land law and custom of the country.’ But, far from giving the raiyats the benefits of the ancient land laws, the Bill contemplates the repeal of

the very sections of Regulation VIII of 1793 which define the relative rights of landholders and raiyats under the Permanent Settlement, and as regards customs no attempt whatever has been made to ascertain their nature and scope, or to formulate them into statutory provisions. The second proposal was—‘To effect this restoration by declaring that the occupancy-right, carrying with it the privilege of a legal rent, shall attach to all raiyati land, and shall be enjoyed by all settled raiyats, nomad raiyats and under-raiyats being excluded.’ The section of the Bill which contained this provision has been expunged, evidently in deference to the opinion of Her Majesty’s Secretary of State. The third proposal was—‘To accept the proposals of the Lieutenant-Governor for the re-establishment, rectification and enforcement of the parganá rates, subject to certain modifications, of which the chief relate to the framing of principles of assessment, to the securing the benefit of improvements to those who make them, to avoiding class restrictions in respect to the enhancement of rent, and to permitting applications in certain cases for a complete settlement of estates.’ The Bill contains no provision whatever for the re-establishment of parganá rates, and the provisions permitting application for settlement of estates form part of the chapter on survey and record-of-rights. The 4th proposal was—‘To empower the Local Government to maintain the Collector’s tables of rates for periods extending from 10 to 30 years.’ The provisions embodying this proposal have been expunged from the Bill. The 5th proposal was—‘To declare that no contract shall debar a raiyat from acquiring a right of occupancy in raiyati land.’ But, instead of restricting freedom of contract in one particular, the Bill provides for such restrictions in 13 different particulars. The 6th proposal was—‘To render the occupancy-right transferable, not, indeed, by summary sale without decree, but by sale in execution of decree and by private sale.’ This has been abandoned, and the matter left to custom as at present. The 7th proposal was—‘Except as above, to impose no restriction on the mortgage of the right.’ This also has been abandoned. The 8th proposal was—‘To secure to occupancy and other raiyats due compensation for their improvements.’ This I find is the first proposal to which due effect has been given in the Bill. The 9th proposal was—‘To reserve to the Government the fullest power of interposition to prevent the growth of a pauperised cottier class.’ This refers to the evils which might be brought about by the transfer of raiyati holdings by sale or mortgage to landjobbers or moneylenders, and is therefore a mere corollary of the proposal regarding transfer of occupancy-holdings which has been abandoned. The 10th proposal was—‘To discourage subletting by certain expedients, of which the most important is a limitation of the amount of rent recoverable from under-raiyats.’ The provisions of the amended Bill, on the contrary, would encourage subletting and give great protection to sub-lessees. The 11th proposal was—‘To provide for the more speedy realization of arrears of rent, when the rates are undisputed, by a modified method of distraint and an abbreviated procedure, as recommended by the Lieutenant-Governor of Bengal.’ No summary procedure whatever for the speedy realization of rent has been given, and the institution of distraint has been virtually abolished. Instead of giving facilities for the recovery of rent, the Bill will immensely add to the difficulties of the landholders in this respect. It provides for meddling with the simplest transactions between the landlord and tenant, and makes a reference to the Courts and Revenue-officers obligatory for the ultimate regulation of every bargain relating to land; and whereas the present law provides for the aid of executive officers for only a single purpose, namely, measurement of land, there are more than 50 sections in the amended Bill which provide for executive interference on the part either of the Local Government or of their Revenue-officers. The inevitable effect of such provisions would be to annihilate the landholder’s prestige in his estate, and thereby throw insuperable obstacles in the way of his recovering his rents. I shall read to Your Lordship in this connection the statements made before the Parliamentary Committee in 1882 by one who has denounced the wisdom of the Permanent Settlement in no measured terms—I mean James Mill. He says—‘To draw from the raiyats the duties or contributions which they owe is well known to be a business of great detail and difficulty, requiring the strictest vigilance and most minute and persevering applications. Anything

which strikes at the credit of the zamíndár, farmer or other functionary by which this duty is performed immediately increases the difficulty by encouraging the raiyat in the hope of defeating the demand by evasions, cunning, obstinacy or delay.' The 12th proposal was 'To authorise remissions or suspensions of rent where there has been a remission or suspension of land-revenue.' The Bill contains no such provision. The 18th and last proposal was—'To take up the question of introducing throughout Bengal the system of village records and field surveys, commencing with the Patua Division.' And this is the second out of 13 proposals which has been fully embodied in the amended Bill, although it was one of the difficulties attending the carrying out of which were clearly pointed out by Her Majesty's Secretary of State. The amended Bill, therefore, is in many important particulars at variance with the proposals which, with modifications in only one material point, received the sanction of Her Majesty's Secretary of State. Whether under such circumstances Your Lordship would consider it desirable to submit the amended Bill for the consideration of Her Majesty's Secretary of State for India is a question which it is for Your Lordship alone to decide, but I beg leave to submit that that question acquires additional importance from the fact that the landholders of Bengal and Behar took express exception to the correctness of the statements of fact and law contained in the despatch of the Government of India on which the sanction of Her Majesty's Secretary of State to the introduction of the Bill in Council was based. That despatch assumed that 'the right of Government to fix at its own discretion the amounts of the rents upon the lands of the zamíndárs had never been denied or disputed,' whereas such a right is not only disputed, but it was distinctly disproved by the researches of Sir John Shore and disclaimed by the authors of the Permanent Settlement. The despatch declared that the rights of raiyats were not ascertained and defined at the time of the Permanent Settlement, whereas it is well known that those rights formed the subject of a searching enquiry for 20 years before the settlement was made, and that they were clearly defined in Regulation VIII of 1793. It gave extracts from the evidence of Holt Mackenzie before the Parliamentary Committee of 1832, showing the desirability of legislation on the subject of tenant-rights, but it ignored the important statement made by him that 'if done without their (zamíndárs') consent, we must, I apprehend, interfere by a new law, and be prepared to give the zamíndárs compensation or allow a reduction of revenue.' It declared that before 1859 the zamíndárs had no right to enhance rents, on the grounds of rise in price of produce, and that the institution of distraint was an offshoot of the Regulations—statements which require no formal refutation. These and other statements formed the subject of a memorial, dated the 17th of November, 1883, by the landholders of Bengal and Behar to Her Majesty's Secretary of State; and His Lordship was pleased to observe, with reference thereto, that he 'can find nothing therein which would justify his assenting to its prayer that further legislative proceedings in connexion with the Bill should be stayed in order to enable him to re-consider the principles on which the Bill has been framed.' His Lordship adds that 'the most careful attention be given to the arguments of the memorialists when he receives the Bill as finally settled.' Your Lordship is well aware that as soon as a Bill has been passed by this hon'ble Council and has received the assent of Your Lordship, it ceases to be a Bill, and becomes, to use the language of the Indian Councils' Act, 'a Law or Regulation' notwithstanding the power of disallowance vested in Her Majesty's Secretary of State. The concluding portion, therefore, of His Lordship's remarks has raised a hope in the minds of the landholders that, before the Bill is taken up by this hon'ble Council for the purpose of passing, it would be sent to Her Majesty's Secretary of State for his consideration. Whatever foundation there might be for such a hope, I earnestly entreat Your Lordship and this Honourable Council to order a re-publication of the Bill before it is taken up for consideration, and that Your Lordship will not press forward, without further and due publicity, a measure which is at utter variance with the scheme which was sent up to Her Majesty's Secretary of State and with the instructions contained in the despatch of the Secretary of State, which the landholders look upon as a measure which in the absence of any necessity makes serious inroads upon vested rights of property, which the raiyats themselves regard with great consternation, and which landholders and raiyats

alike, and not a few of the responsible officers of State, regard as a measure possessing a much greater claim than any other measure that could be devised to the title of 'A Bill for the promotion of litigation in Bengal and Behar.' "

The Hon'ble RAO SAHEB VISHVANATHA NARAYAN MANDLIK said:—
 " My Lord, in this matter I propose to follow a moderate course, as I think it will be the best under the circumstances; for this I have my reasons, which I now propose to give. The Bill, together with the Select Committee's Report, as well as the dissents, have now been before us for two weeks, and a comparative study thereof, along with the Bill in its previous stages, has been a task of very great difficulty to me. The cause of this may be partly seen from the review that has been just submitted by the Hon'ble Sir Stewart Bayley. The hon'ble members who have followed him have had, with one exception, the advantage of being on the Select Committee for more than a year. If my remarks appear, therefore, somewhat cursory and disconnected, that circumstance arises from the necessities of the case. The mass of district papers, unindexed, has to be looked into each time from a differently placed standpoint. This is, however, not my only difficulty. Questions of principle have been introduced into the discussion in the Committee, and by different members of the Committee in their dissents; and they also arise in the papers circulated to the members of this Council and in the speeches of my hon'ble colleagues who have preceded me. In justice, therefore to myself, and to the Government of India, whom I am bound to help with such little light as I may be able to throw on the subject, and to their officers, who have worked hard to give their opinions as well as a variety of information about their respective districts, I must dwell for a few moments on the whole matter now before us.

" The legislature of India can only follow a safe and sound course. The question now before us directly affects 58 out of 217, or more than a fourth, of the revenue or judicial districts of British India, and indirectly about twice as many more. The Permanent Settlement is not in question now, and cannot be. I know, my Lord, I am here treading on delicate ground. But I have my views on the subject, and the Government of India has now finally approved of the principle. The Permanent Settlement is the sheet-anchor of the Government and the people, and we hope that when all the conditions are fulfilled (be it two, or be it three, conditions), it will be introduced in its own time throughout the empire as the best political and economical measure that can be devised. Neither party to this present contest refer to it, except as a means of getting rid of their own difficulties. I allude to it now, because it has been introduced into the discussions both here and outside, and because these discussions have caused unrest for which I see no sufficient cause and which ought not to be lightly indulged in.

" The brief history of the present Bill may be thus given. In 1859 the Occupancy Act was passed, recognising heritable but untransferable occupancy-right under certain circumstances. This was repealed in 1869 by a Bengal Council Act. Still the rent difficulty was not overcome. Zamíndárs could not recover rents. This was admitted by the Government of Bengal and by the Government of India in 1877-78. How is this got over? This is what the Divisional Commissioners say. The Commissioner for the Presidency Division says the zamíndárs had 'a good right to expect a very much more substantial relief' in regard to the recovery of rents. He holds that the Bill, if passed into law, is not likely to end in a satisfactory solution of the questions at issue. The Burdwan Commissioner is opposed in a manner more pronounced; so are those of Dacca and Chittagong; the latter would urge the non-extension of the measure to his district. The Commissioner of the Rajshahye Division is altogether opposed to the Bill, and thinks that while the raiyats of Bengal have been the stronger, and the Lieutenant-Governor in 1877 thought that a Bill for the proper recovery of rents was required, something else which was not then considered necessary has taken the place of the Rent Bill. He shows that rents have increased by the grant of occupancy-rights, presumably to improvi-

dent people. This he shows by extracts from the report of the Deputy Commissioner of Darjeeling, formerly District Judge, &c., in the Sonthal Parganás

"Again, the Board of Revenue consider that the rents are lower than they were in the beginning of the last century. And this would rather in that we must look chiefly to a good rent-recovery law, abolition of illegal and the partition of all partible properties for our help.

"In face of these facts, it is hard to say that the present Bill does provide additional facilities for the recovery of rents on which the payment of *jamá* depends, and which was asked for and promised. After having studied the matter, I must say that to me the natural solution of rent difficulties appears to be the amendment of Act X of 1859 and not its repeal. We ought to have complete statistics placed before us. I do not now advocate taking additional evidence. The reasons for this will be seen from my subsequent remarks. I know the Government of Bengal complain (letter dated 27th September 1883) 'it is a misfortune that Bengal is so absolutely destitute of a record of rights.' And the hope is there expressed that 'when such record is established disputes will be impossible.' I regret I cannot join in the expression of the latter hope. Disputes do not depend on the mere character of records. Their causes are deeper and varied, and I may say that the growth of the complexity of legislation, the pressure of population on the means of subsistence, and, in some measure, the advance of modern civilisation itself, the result will be the quantity of litigation. Historical experience completely supports me in this position. But my present complaint is of a more practical character and relates to matters like eviction, distraint and others which we shall soon have to consider when going into detail. And the complaint is based upon the existence of the present law beginning from Regulation VIII of 1800 and coming up to Bengal Act VII of 1876. These laws were passed for securing some statistics; and we ought to have *máuzawár* or village registers, and *pargana* or district registers, prepared under them. They would have given a quantity of information about all the lands in each district, their situation, dimensions, holders and other particulars. From these, valuable information about the state of the people could have been gathered. I extract a specimen from the papers handed up by the Commissioner of the Patna Division, to show that within the last 80 years in the Gya district each estate has been split up into six and even more portions, and the number of proprietors has increased from 18 to 24-fold.^b

* Mr. Oldham estimates that about 80 per cent. of the civil suits in the Sonthal Parganás are instituted by money-lenders to recover advances made to raiyats, a large majority of whom have occupancy-rights, the following figures for the year 1883 compare litigation in the three districts just mentioned:—

District.	Population.	Number of civil suits instituted.	Number of civil executions decreed.
Sonthal Parganás	1,568,093	7,351	4,253
Dinagapore	1,514,346	5,188	2,518
Rajshahye	1,338,638	2,674	1,930

Further on, he observes—

"I have no figures showing the number of civil suits in the Sonthal Parganás before such provisions in the Bill were introduced, but Mr. Oldham's statement that they greatly increase litigation seems sufficient.

"Lastly, Messrs. Livesay, Newbery, Ruddock, Dalton and Tute, and I would point to the following figures for 1883 as showing that litigation for the recovery of rent has not been decreased by the provisions of the Bill, though Mr. Oldham here again thinks that without transferability there would not be nearly so many suits, as fewer money-lenders who quarrel with the zamindárs would become occupancy-raiyats:—

District.	Number of rent-suits instituted.	Number of executions decreed.
Sonthal Parganás	3,892	2,805
Dinagapore	3,902	1,620
Rajshahye	1,978	853

^b Extract from enclosure of Commissioner's Report No. 484 R., dated 7th July, 1883, page 11 (N)

"In the 24 Parganás, which are now comprised in the district of Gya, the total number of estates was 744, and the number of proprietors 1,160; in 1871 the number of estates was 4,411 and the number of registered proprietors 20,453. In 80 years, therefore, each estate has, on an average, been split up into six and even more portions. In 1871 there were formerly one proprietor, there are now 18 (Statistical Reporter, Volume XII, page 12). In 1790, there were 1,232 separate estates on the rent-roll of the Patna district, as then constituted, held by registered proprietors. Including a net total of 777 new estates obtained by transfer from the Gya district, the number of estates on the rent-roll of the district amounted in 1870-71 to 6,075. The number of registered proprietors had increased to 37,800. Allowing for the increase in the size of the district by the addition of the Behar sub-division, the number of estates under the Patna collectorate had quadrupled since the original settlement in 1790; and where there was formerly one proprietor, there are now probably 20 (Statistical Reporter, Volume XI, page 187). In the district of Tirhoot the figures are more marked. In 1790 there were 11,500 registered proprietors. In 1871 the number of estates was 11,500 and the number of registered proprietors 73,416 (Statistical Reporter, Volume XIII, page 168). So long ago as 1789 Mr. Oldham remarked on the insignificant size of the Behar estates and the poverty of their owners. If subdivision goes on thus rapidly with estates, it is hard to expect a different state of things in case of transferable occupancy-holdings."

"This is one example in regard to the case of the proprietors as the one I gave before is in regard to occupancy-tenants. As a very considerable number of these are said to exist in Bengal, such information would have cleared up many difficulties in regard to recovery of rent and other matters. None of the dissents, so far as I can see, supplies any help in this direction. All zamíndárs could supply statistics, and ought, I think, to have been called upon to do so.

"Turning, therefore, necessarily to the divisional reports, the state of matters is not quite reassuring. Some officers would rather work the present law more strictly and stop the illegal ábwábs. Others think the new law not at all necessary, and have proposed a provision empowering the Local Government to introduce it into any locality at its discretion.

"As far as I have been able to gather, the Commissioners oppose the Bill, first, as unnecessary, and as going beyond the necessities of the case; and secondly, because it will not produce the results anticipated, but will injure vast interests without any compensating public good, and end in injurious litigation to the detriment of all parties. Some Collectors would have a moderate Bill. Such being the state of matters, I am sorry I am not able to follow the line taken up by those hon'ble colleagues who complain of the present Bill as not conceding all they claim for the tenants. The evidence of the District Officers is quite the other way, and I think it should not be set aside except on very strong grounds sufficient to override their weighty representations. His Honour the Lieutenant-Governor has a fourfold complaint against the Bill. The Hon'ble Mr. Reynolds thinks that, if anything, this is a law which cannot last long. The Hon'ble Mr. Amír Alí is also dissatisfied for the non-extension of occupancy-rights to classes who the district authorities think are not generally entitled to them; while the Hon'ble Mr. Gibbon thinks that complete transferability ought to have been enacted instead of its being left to Courts and custom. Again, I see a demand made in some quarters for what is called spirited legislation. To persons who ask for such legislation I again refer to the valuable reports of our district authorities. These are entirely opposed to such a course. Indeed, it seems to me that those who advocate such a course are hardly aware of the gravity of the occasion or the seriousness of results. Social and economic changes, to be stable, must be slow, and must come from within. Does the evidence before us warrant such a proceeding? I am bound to say no. I would rather that the energy wasted on such attempts at seeking spirited legislation were more usefully employed in training cultivators, say, over given areas, to be more hard-working, self-reliant, truthful, God-fearing men. Their example would be more efficacious than a cart-load of invectives against vested interest of any kind, and will certainly produce a moral revolution which the Government above all others would be the first to recognize.

"The Government of India, in the Irrigation papers published in October, 1871, lay down a well-known caution in regard to the evils produced by periodic settlements. The principles which underlie those observations (*vide* Minute of Lord Mayo and other papers) appear to be that frequent interference in the private affairs of the people must produce evil. Here, on the contrary, the call upon the Government seems to be not to desist, but to come and interfere on almost every conceivable occasion, either through the Revenue or the Judicial Department. Nothing is to be settled, it would seem, out of Court and by private agency. I am sorry to see the unqualified assertion of such a principle. The Hon'ble Mr. Evans has already drawn attention to it, and I hope some substantial improvement may yet be made in this matter during the progress of the Bill.

"Again, the divisional authorities speak of considerable increase of establishments as one of the inevitable results of this legislation. Thus, in regard to Division Chittagong, the Commissioner says that litigation has increased since the last Act, and the tenants are evidently no better (see tables previously quoted). Evidently more complicated provisions will necessitate new establishments. In Rajshahye the new provision as to deposit of rents will require new establishments. In the Dacca Division, the demarcation of khámár lands (which is considered objectionable there and elsewhere), will require heavy establishments. Dacca, my Lord, is in East Bengal, of the character of whose people the

Hon'ble Mr. Evans has told us at the last meeting, and you may usefully consult the records.

"Taking yet another view of the case, our colleagues, the Hon'ble the Mahārāja of Durbhunga and the Hon'ble Peāri Mohan Mukerji, are both dissatisfied with the whole work, and I believe it is now clear that the measure is not suited to the circumstances of Behar. Will it benefit Bengal? I fear the evidence before me does not permit of my giving an unqualified answer in the affirmative. As I have said before, the Local Government has not supplied us with such statistics as the present laws enjoin the keeping of. Were it feasible and useful at this stage, I should have agreed to receive further evidence. But we are not now experimenting on inert matter which obeys certain natural laws, and with which you can repeat your experiments almost regardless of time. Such a method of experiment is not applicable to the subject before us. The state of the parties affected is, no doubt, undergoing some change; and yet it cannot be said that it has gone on so long as to have produced new combinations which the district officers have not already reported upon. And there is a certain subordinate official agency to which I would not now refer for further reports. I shall briefly explain what I mean by this observation. Thus a subordinate officer in Bengal submits a report which to me is quite a curiosity. He allows two days only to respectable gentlemen in his subdivision to submit their opinions. His own report is simply ludicrous. He has gone through the Bill, which, he says, provides necessary safeguards against the zamīndārs; he ventures to remark that more than sufficient privileges have been granted to the tenants; he would rather have seen a simple speedy mode of recovery of arrears and protection of tenants from illegal exactions and harassing enhancements. When saying this he forgets that he has already considered the Bill sufficient in these respects. As if, however, thinking he has been doing too much, he again condemns the Bill as tending to create multiplicity of intermediate tenures detrimental to actual cultivators of the soil, and likely to prove of doubtful expediency and productive of litigation. Then comes the final touch. He says:—'*The Bill is a very complete one, and I am unable to offer any suggestion.*' The fact seems to be that the writer has no confidence in himself; how can he expect that others should confide in him?"

"I am unable, my Lord, to say how the multiplication of such evidence will be of any value, and there are some more specimens of it on both sides. In fact, some raiyati petitioners in Orissa have already picked up a kind of phraseology which is scarcely parliamentary. I would, therefore, not be a party to ask for further evidence on this occasion. We cannot artificially isolate the subjects of our inquiry; and there have been no violent social or economic changes which can have altered the social and economical institutions of Bengal or the character of its people since the last district reports were framed within one year. If there were any such changes, the Local Government would doubtless have sent up all the materials to this Council.

"Pursuing the same subject and working at it from another point of view we must see what we have really to do. The legislation of 1859, as amended in 1869, the proceedings of the Commission of 1881, and the discussions that have been now going on for three years, are all before us. And it seems to me the point that is being lost sight of is this. Are we now going to construe for the first time the Regulations of 1793, or those Regulations along with all amendments up to this date as viewed by the conduct of all the parties concerned, namely, the Government, the landed proprietors and the tenants? A good deal has been said on both sides in regard to customs, but I take it, as a rule sanctioned by high authority, that a custom cannot be acknowledged as a basis of legislative action unless it has been consciously acted upon by the people as a rule of their conduct in the practices of every-day life. Unless it is so, I fail to see on what foundation it is to stand, and unless it has a foundation I should be chary of accepting it as a guide. Mr. Longfield, in his paper on 'The Revenue of Land in Ireland,' printed in the collection of essays published under the sanction of the Cobden Club, gives the following criterion for judg-

of property in land, and this I think may be safely taken as a guide in this discussion. He says:—

‘The rights of the present owners do not depend upon the truth of any theory respecting the origin of proprietorial rights. It is a rule of natural justice that says that, if I encourage a stranger to buy from a wrongful owner property that is really mine, I cannot justly press my own claims against the purchaser. This is the case with land in every settled country. The present owners either themselves purchased the land or derived their rights under those who purchased it with the sanction of the community represented by the authority of the State. In many cases the State itself received part of the purchase-money from stamp-duties on the purchase-deeds.’

“Again, a high authority has laid down (Kent on American Law) that to complete the right to property the right to the thing and the possession of the thing must be united.

“What, then, are we now to do? I have tried to give a brief view of the Bill of 1883 taken by some of the leading officers who are in the same position as I am now, but who have the actual work of the administration on their hands, but I fear I have not done them justice for want of time. If we examine the Bill, we have to see what mischiefs it will suppress, and what remedies will be advanced by it. Viewed in this light, it seems to me that the *khudkásht* raiyat should have been allowed to remain undisturbed. *Khudkásht* is a well-known term, and, if necessary, its equivalent might have been simultaneously given, but neither the ‘settled raiyat’ nor the ‘resident raiyat’ supplies its place. *Khudkásht* contains its own definition, and its attributes have a well-known history of their own.

“In respect to another subject I have a few words for this occasion. Though the present is not, strictly speaking, a revenue law, it will indirectly affect the revenue administration of the country, and it occurs to me that now that the subject has been exhausted threadbare, there ought to be no artificial restrictions on the quantity of zamindari or raiyatwari holdings. If nine-tenths of Bengal are now under cultivation, and the remaining tenth is waste, it cannot affect any tenant if the proprietors of that waste land were allowed to work it, or to sell it or to contract with lease-hold tenants so as to reduce it into cultivation. That they have allowed it to remain uncultivated is a circumstance that has contributed to their own loss. That it has not been put on their rent-roll is, I conceive, because no rent has been derived by letting it, either by *batái* or cash rates. It therefore could not appear as cultivated land, either in their own or the Government registers, but why should there be a legislative prohibition to the proprietor making it his *khás* land, which it substantially is, and still more why its reclamation should be clogged with unnecessary restrictions is what I cannot see. When this and such like arguments are urged, one is referred by the Bengal Government to customs of former Governments for power to do so. On proper occasion, nobody advocates the non-exercise of superintending powers by our own Government within constitutional limits. But I am supported by high authority in protesting against an improper application of such examples. A constitutional and well-administered Government like our own can hardly set up the effete administration of Bengal in the 18th century as a model before us to copy. The provisions which are themselves cited in another part of the paper in connection with a similar example were repealed as being *obsolete* so long ago as 1876. The process of comparison is therefore, I must say with great deference, logically vicious.

“If there was any fair scheme applicable to both sides allowing such land to be converted into raiyatwari holdings on a graduated scale to be agreed to on both sides, I should have been prepared to take such improvement as a good start and some tangible good might have been attempted. This portion of the Bill is not favourably reported upon in the district papers before us.

“In regard to homestead lands, I think, unless such lands are connected with the raiyat’s agricultural land of the village, mere outsiders should not be allowed to hold them. This is, I believe, the customary law, and as the native community is situated, it is, I think, a salutary provision. Neither the landlord nor the cultivating raiyat should be permitted to dissociate the one from the other. Neighbours’ quarrels in matters of adjoining lands are the worst

in any country, but when to other difficulties social and religious ones are added, the cup overflows to the detriment of the whole village community. I trust, therefore, that this subject, along with others, will be duly considered. The papers referring to Behar on this subject are important and deserve careful consideration.

"Another subject on which I am bound to express my opinion in this place is the restriction on the freedom of contracts generally. Over a wide country containing 68 millions of inhabitants, the Government of India has doubtless had before it cases of localities or of a class or classes from which this liberty may, on due cause being shown, be sometimes withdrawn; and when we remember that under the infancy of the land law (and in several parts of the country the law as it stands now), does not permit of transfer of occupancy-holdings by contract, I may accept the present measure as a tentative solution of the difficulty so far as the tenants are concerned. But, on the other hand, with regard to waste lands on which nobody has settled, I should prefer all contracts being left free as heretofore, subject to the equitable jurisdiction of Courts of law. This view is also supported by the evidence of the district authorities. It occurs to me that while one side to this controversy would deny anything which will affect their rent-roll, the other cannot make up their minds to distinguish what is well known throughout India as *sucāmīti* or right of dominion as tenancy. I am bound to say here at once that I agree with neither. The Bengal Revenue-officers do not support such a contention. Why is the legislature to attempt to square the zamindār to fit into some new imaginary official circle?

"There are some other matters of which proper notice may be taken when they come up for discussion. While the Bill enacts several new provisions of doubtful or of questionable utility, and which will increase not only the work of district officers, but introduce a larger interference of State agency into the private affairs of the people than is either necessary or desirable, no positive provision as it seems to me, has been made for relieving large classes both of tenants and landholders, who I think ought to be relieved. It appears clear from the papers before us that sub-letting is the standing evil to which a large amount of the sufferings of the Bengal raiyat may fairly be attributed. This may be seen particularly by referring to paragraphs 14 to 17 of Mr. Cotton's memorandum prepared for the President of the Select Committee on the Tenancy Bill, which according to His Honour the Lieutenant-Governor, merits every attention. Mr. Cotton says:—

'In one respect, however, the cultivators of the soil undeniably are placed at a disadvantage by the practice of sub-letting, for it is a peculiarity of the system, although the tenures and under-tenures often comprise defined tracts of land, a common custom is to sublet certain aliquot shares of the whole superior tenure, and in consequence the tenant of any particular village or of an estate are often required to pay their rents to two, or more than two, and often to many different, landlords.'

"Although, as Mr. Cotton remarks, following the historian Hallam, that such a result is by no means unnatural, still that it is not a necessary result may I think be safely inferred from the papers before us. Thus the report of the Officiating Collector of Shahabad in regard to *guzáshta* holdings is in connection valuable as showing that in places like Bhojpur those who cultivate their own lands on these tenures are very well off. I know that it is correct to generalise from limited data, because property both acts and is acquired upon by those who hold it; but if it is intended, on proper occasions, to help the creation of small properties with distinct responsibilities and with provisions for actual sub-divisions amongst the sharers, I think opportunity may now be taken to enact some provisions which would be an improvement on the present state of things.

"As regards our present course I would have voted for temporary relief being given to places like Mymensingh and Dacca by passing special measures to meet their cases. There is enough of material before us to support such a course. But this I fear would now be impracticable. It is now nearly sixteen years that the subject has been before either the Government of Bengal or the Government of India, including the deliberations of this Council, and

are given to understand that it will not conduce to the cause of good government if the matter be left in this state till the Council meets again here in December next. The Bengal Government as represented in this Council does not ask for delay in the minutes now before us, although those minutes do not accept the present Bill as a final settlement. The proprietary interest, as represented by the Hon'ble the Mahārājā of Durbhunga and Hon'ble Bābū Peārī Mohan, request re-publication, and if this were not a virtual postponement for a whole year I should have voted for that course. As it is, any extension of time which can conveniently be allowed to them may, I think, be granted; but if that cannot be, then I hope the Council will consider and discuss all that has to be said *pro* and *con*. for all the interests concerned are equal objects of conservation to the British Government. While I have given my reasons for the course I am going to adopt, I regret I am not disposed to concur in the remarks either here or outside in regard to the opposition of our zamīndār colleagues. The case of the Mahārājā of Durbhunga is as good as proved. If it were not, I still think both he and the Hon'ble Bābū Peārī Mohan are bound to state all their objections. The district authorities show what they will suffer, and it is quite natural they should feel it; and if they do, I think we ought to be glad to hear them. They are representatives of a very large and important class. I do not think that it will be just to tax the present lauded proprietors of Bengal with the shortcomings, if any, of their predecessors, because I think the progress of legislation as well as the papers now before us make it pretty clear that on the whole they have done their work well. But now comes another agency into greater prominence, and with the light which is thrown on their condition from both sides, it is clear that neither has arrived at its goal.

"What then are we to do? The Bengal Government calls for immediate action. This is supported by the hon'ble member in charge, who I feel sure will not rush into any extreme course. A few of the district papers move on the same lines. Though not inclined in favour of the Bill of 1883, they counsel legislation under some of the heads laid down in the Bill on which they favour us with their remarks. My duty therefore is clear; that is to make the most of what we have and not to postpone for another year.

"My Lord, I have already taken more time than I had proposed to myself. I am quite sensible of the imperfections which there may be in my work, but I can assure Your Lordship and my colleagues that I have devoted more hours to it than one is usually credited with doing in this climate. If there are any sides of the question on which light can be thrown, nobody would be more glad to learn than myself, but I have a right to say that I have done my best under the circumstances, and having made these remarks I beg to say that I shall vote with the hon'ble member in charge for the further consideration of the Bill in detail."

The Hon'ble MR. REYNOLDS said:—"I desire to support the motion that the Council should now proceed to take this Bill into consideration. I do not mean by this to express my approval of all the provisions of the Bill. The dissent which I have recorded from the Report of the Select Committee is sufficient to show that in some particulars of great importance the Bill seems to me to fall far short of being an adequate or a satisfactory measure. But, in my opinion, the faults of the Bill lie mainly on the side of defect. It fails to supply any sufficient check on the improper exercise of the extensive powers which it puts into the hands of the landlords. It must be supplemented by further legislation for the protection and security of the tenant, and I have little doubt that the experience of a few years will show the necessity for such legislation to be imperative. Till that protection is afforded, I can only regard the Bill as a well-intended, but incomplete, measure; a measure to be praised rather for what it aims at, than for what it effects; a measure marking, it may be, a stage upon the journey, but leaving the country still a long distance from the desired goal. Holding these views, I still think that I can consistently vote in favour of the motion before the Council. If the principles which the Bill as originally introduced was intended to establish had been repudiated, or its objects had been formally abandoned, I should look upon the question in a very different light. In that case, instead of

voting to take the Bill into consideration, I might have been more disposed to for dropping it altogether. But the difference between myself and the hon member in charge of the Bill is not of this serious character. It is a difference of degree, not a difference of kind. I do not understand that the hon member has, in any way, receded from the position which he took up in speech on the 13th of March, 1883, when the Bill was referred to the Select Committee. He apparently believes that the Bill in its present form redeems the pledges which were given when it was introduced, or at least that it goes as far in that direction as is justified by the evidence laid before the Select Committee. In this belief I do not agree, but this need not prevent my consenting to discuss the details of the Bill as an instalment of the legislation necessary to a final settlement of the question. An affirmative vote on the motion seems to me to imply that it is desirable to legislate upon the subject and that the provisions of the amended Bill do not go beyond the limits of the power of interference which the Government reserved to itself at the settlement of 1793; and further, that the general lines upon which the Bill is drawn, and the objects at which it aims, are just and reasonable, and in accordance with the wants of the country. It seems to me that the Bill is insufficient as I consider it to be, does satisfy these conditions, and I am, therefore, prepared to assent to its being taken into consideration by the Council.

“I willingly and thankfully acknowledge that the Bill contains many valuable improvements upon the present law. It lays down principles to guide the Courts in determining whether a tenant is a tenure-holder or a raiyat; it provides a simple procedure for the registration of the transfer of tenancy; it does something towards strengthening the position of the occupancy-raiyat; it simplifies and facilitates suits for the enhancement of rent; it establishes an admirable system for the commutation of rents payable in kind; it prescribes excellent rules for instalments, receipts and interest on arrears; it encourages improvements; and it protects the interests, both of the parties and the general public, in cases of disputes between co-sharers. The chapter on the preparation of a record-of-rights contains provisions which will be equally useful to landlords and to tenants. The sections on the record of private lands will put a stop to that illegal misappropriation of village lands as *khāmār* which has been too often practised in Behar. The rules for the protection of sub-tenants when the interest of the superior holder is relinquished or transferred, the restrictions upon such contracts as are opposed to the objects of the law, the power given to apply for a judicial determination of the incidents of a tenancy—these are, in my opinion, points in which the Bill applies useful and equitable remedies to evils for which the existing law does not adequately provide.

“It is therefore the more to be regretted that a measure which contains so much that is good should be marred by defects which not merely detract from its usefulness, but which may result in aggravating the mischief which the Bill is intended to counteract, and in turning what should be the raiyat's protective shield into an instrument of exaction and oppression. The opportunity has again been afforded us which was neglected in 1793 and misused in 1859, the opportunity of placing the relations of landlord and tenant on a secure and permanent basis; of defining the rights and obligations of each; of ensuring, in accordance with immemorial usage, fixity of tenure at fair rents to all cultivators of the village lands; and of facilitating the landlord's recovery of his dues so long as he restricts his demands upon the tenant within equitable limits. It is to be feared that, once more, the opportunity will be suffered to pass by. This Bill, by confining the right of occupancy to the village in which the tenant has held land for 12 continuous years, fails to give the occupancy raiyat that fixity of tenure to which he is justly entitled. The sections relating to the enhancement of an occupancy-raiyat's rent give the landlords a sure and speedy means of enhancing rents, without providing any sufficient check upon the levy of further enhancements in those areas in which rents are already high as the land can properly bear.

“If the protection given to the occupancy-raiyat is thus insufficient, the defects of the Bill, as regards the non-occupancy-raiyat, are still more conspicuous, and are likely to lead to results still more deplorable. The non-oc-

pancy-raiyat is entitled to full consideration at our hands, for he is really the offspring of our own legislation. We have been told time after time, by the landlords and their advocates, that the occupancy-raiyat is the creature of Act X of 1859. Never was a statement more inaccurate, or indeed more directly opposed to the fact. The occupancy-raiyat dates from a time whereof the memory of man runneth not to the contrary. But never till 1859 was it the law in Bengal, that a resident raiyat cultivating village lands to which he had been duly admitted, which he had held for ten or eleven years, and for which he was willing to pay the established rent, could be ejected from his holding at the pleasure of his landlord by a mere notice to quit. It is the non-occupancy-raiyat who is really the creature of Act X of 1859.

“The Bill not only does practically nothing for this class of tenants, but in some respects it puts them in a worse position than they occupy now. It was left to the Courts to deduce from Act X of 1859 the doctrine of the landlord's power to eject, and the deduction seems to have been made for the first time in 1874, but it is now proposed to embody in the Statute-book a distinct recognition of this power. Under the present law, the zamindar can prevent the accrual of the right of occupancy by merely shifting the raiyat from one field to another: under the Bill, he will be tempted to evict him from the village altogether. A tenant so completely at the mercy of his landlord, must evidently submit to any demand of rent which the latter may think fit to make. Even if he is allowed to acquire a right of occupancy, he will only be permitted to do so on payment of an excessive rental: and, under the operation of the rule regarding the prevailing rate, this excessive rental will be used as a lever to raise the rents of all occupancy-raiyats in the village. The evil consequences of leaving the class of non-occupancy-raiyats unprotected were clearly foreseen and forcibly pointed out by the Government of India in its despatch of the 17th October, 1882, to the Secretary of State: and it is, therefore, a matter for surprise as well as for regret that the amended Bill leaves such raiyats practically without any protection either as to the amount of their rent or as to the security of their tenure of the land. The established principle referred to by the Court of Directors in 1792, as the maxim alike of the Moghul and of the British Governments, that ‘the cultivator of the soil duly paying his rent should not be dispossessed of the land he occupies,’ seems to have been lost sight of. In a previous passage of the same letter, the Court of Directors had plainly declared that the object of legislative interference by the Government between landlord and tenant should be ‘to prevent the raiyats being improperly disturbed in their possession, or loaded with unwarrantable exactions.’ But this Bill allows the raiyat to be ejected at the mere caprice of his landlord and it gives him no adequate security against the most exorbitant demands of rent. The extension of the right of occupancy to the great mass of settled cultivators has been put forward, time after time, by successive authorities as one of the principal objects at which legislation on the rent-question should aim. The Famine Commission and the Government of Bengal have urged, in language as strong as it is possible to use, the great importance of this extension: the Rent Commission proposed to give a qualified right after only three years' occupation: the Government of India, in 1882, went even further than this, and recommended that the right of occupancy should be declared inherent in the status of every cultivator of raiyati land. The hon'ble member in charge of the Bill is still prepared, I imagine, to maintain the principles laid down in that despatch to the Secretary of State. But I would ask him to consider what extension of the right of occupancy is to be looked for from a measure which leaves the landlords the fullest power to prevent its accrual over all lands in which it has not already been acquired, and over lands in which it now exists, but which may hereafter revert to the landlords by purchase, by death without heirs, or by abandonment by the occupancy-tenant. I would ask him to ponder the serious warning with which the 8th paragraph of that despatch concludes, that ‘the old series of litigation, enhancement, and ejection will recommence; and in the course of another generation the percentage of land thus acquired will be sufficient to render necessary a re-opening of the whole question, and will inevitably involve fresh interference on the part of Government.’ I would ask him to reflect that out of 37,378 occupancy holdings

transferred by private sale during the past year, no less than 16,500, or about 25 per cent., were purchased by zamindárs or traders: and then to say what the warning conveyed in that paragraph is not likely to be more than justified by the working of this Bill.

"These, then, are the faults I find in the Bill: first, that though it puts the occupancy-raiyat in a stronger position than he now holds, it does not give him complete security of tenure: secondly, that it greatly increases the facilities for the enhancement of his rent, without laying down an ultimate limit beyond which enhancement is in no case to go: and thirdly, that the protection it gives the non-occupancy-raiyat is altogether inadequate. The hon'ble member in charge of the Bill, to whom I listened with greatest admiration, and whose speech was equally distinguished by the lucidity of its statements and the fairness of its arguments, will not deny that in all these three particulars the Bill in its present form is a far weaker measure than the Bill which was referred to the Select Committee. He has contended it is true, that the Bill is a much better measure than I have represented it to be. He noticed, in particular, the points of the settled raiyat, the prevailing rate, the gross-produce limit, and the position of the non-occupancy-raiyat, and on all these points I am willing to admit that he adduced reasons of considerable force in favour of those conclusions of the Select Committee which are embodied in the Bill. As the motion actually before us is merely the preliminary motion that the Bill should be taken into consideration, I do not desire to discuss these questions in detail on the present occasion. Each of them will come before the Council in connexion with amendments, of which notice has already been given. I will only say now that, whatever may be urged in support of the Select Committee's decision upon each of these points, what the Council has to look at is the effect of the Bill as a whole. There may have been unanswerable reasons for maintaining the prevailing rate, or for striking out the gross-produce limit, but the general result of the rejection of the proposals of the Bengal Government on these and other cognate matters has been, in my opinion, to leave the raiyat with inadequate protection for his rights. And when the hon'ble member quotes as an authority for the abandonment of the provisions for compensation for disturbance, I think it only fair to myself to point out that I objected to those provisions, because I thought compensation for disturbance an insufficient check. I thought it probable that the raiyat would not take his compensation and go, but would submit to the enhancement and remain. My objections were not disposed of by the removal of the check, without the substitution of anything more effective in its place. On the whole, I am not prepared to withdraw the opinion I have already expressed in my recorded dissent, that the Bill gives the landlords a power which is not sufficiently controlled or limited, and that the exercise of this power will naturally lead to results inconsistent with those rights of the tenants which the Bill was designed to maintain, and disastrous to the agricultural interests of the country.

"The nature of the further legislation, which will be necessary to supplement and complete this Bill, is a point upon which I do not propose to touch to-day. I shall have an opportunity of noticing it hereafter, when the motion for the passing of the Bill is submitted to the Council. At present, I desire only to make it clear that my assent to the proposal to take the Bill into consideration does not imply my acceptance of the Bill as containing any measure of completeness or finality. With this understanding, I am prepared to vote for the motion, and I would add that I see no advantage in the proposal that the discussion should be deferred, or the Bill re-published. The Bill, as published 12 months ago, is substantially the same measure as that which comes before the Council to-day. It has been subjected to the fullest criticism, and those who think it goes too far, equally with those who think it does not go far enough, are not in the least likely to modify their views by putting off debate for a few weeks or months. Experience alone will show how the measure will work, and in what direction its amendment will be necessary. As to the results of that experience I am content to appeal. No one, indeed, would rejoice more than myself if my apprehensions should prove to be unfounded. But it is my earnest conviction that this Bill will not prove a final or a satisfactory measure.

factory measure ; and, as the Select Committee have not consented to introduce the safeguards which I believe essential to its success, I think it better for the country that the question should not remain in its present state of debate and suspense, but that the measure which commends itself to the majority of the Council should come into early operation, and should be tried by the logic of facts and by the test of results."

The Hon'ble MR. HUNTER said :—" My Lord, I am one of the members of the Select Committee who have not been able to give an unqualified support to this measure. On the second reading of the Bill, two years ago, I felt it my duty to take exception to three of its main proposals. I objected, in the first place, to interfering by statute with the landlord's right to make his own bargain with a new tenant : in the second place, to the produce limit on rent : and in the third place, to the excessive compensation for disturbance. During the passage of the Bill through the Select Committee, these provisions have been expunged, new proposals which seemed to me equally objectionable have been rejected, and it is with much regret that I find myself still compelled to dissent from the report of a body, whose fairness I recognise, and one which has, in my opinion, fought a good fight against extreme proposals from both sides. My regret has been increased by hearing an hon'ble member make use of my dissent in support of a motion which raises the general issue as to the necessity of legislation, and which would postpone legislation for the present. I myself do not understand how any one who listened to the statements made in this Council on the 12th of March, 1883, on behalf of the Government of Bengal and on behalf of the Government of India, can think it either right or expedient that that general issue should now be raised. The Bill came before the Council with the assurances of three Lieutenant-Governors of Bengal that a legislative adjustment of the land question had become necessary for the tranquility and good government of these provinces. These assurances were supported by the opinion of the most experienced district officers and by a great body of information collected by a special Commission. The Government of India had, after further inquiry, given its deliberate assent to the necessity for legislation—an assent which carried with it the sanction of the Secretary of State. But if doubts still remained in the mind of any member as to the sufficiency of the grounds on which the necessity for legislation had been admitted, I think that the papers placed before us in the Select Committee must have completely removed those doubts. I will refer to only one such paper. Mr. Finucane shows that in a tract in which the rents were excessive, over one-fifth of the cultivators absconded into Nepal in the course of two years ; and that nearly fifth of the arable land went out of cultivation. From another tract, in which the rents were still more excessive, one-third of the population absconded, and an almost similar proportion of the land became waste. Why did these British subjects, some 30,000 in number I am told, fly across our frontier to Native territory ? Mr. Finucane's report supplies an answer. ' I noticed people,' he says—' by hundreds, sometimes digging in the field for roots which they gathered for the purpose of eating them. Every year people eke out the scanty meals that their means allow them to provide for themselves by digging for roots. The circumstance attracts no special attention. It is not necessarily a sign that the poorer classes are in distress. And yet I can vouch for the fact from personal experience that the bread or cake made of this root (*chechaur*) is the most disgusting compound a man can put into his mouth : and medical officers have pronounced it to be most indigestible, utterly devoid of any nourishment, and provocative of the most irritating bowel complaints.' My Lord, this description, I am thankful to say, applies only to particular tracts. I do not wish to generalise from it : still less do I desire to infer from it that the Bill now before the Council provides the only or the best remedies for the agricultural distress which Mr. Finucane's report reveals. But I do say that even if we were to reject the repeated assurances by the Government responsible for the tranquility of the country, and if we were to question its assertion that legislation is now necessary for the preservation of peace, yet these and similar statements before the Council most clearly show that legislative interference is necessary in the

interests of humanity. Whatever may be my differences in points of detail in regard to the particular remedies proposed, and steady as my opposition has been to what I considered extreme proposals for curtailing the landlord's right I think that the native landholders in now raising the general issue as to the necessity for legislation, have adopted a course indefensible in itself, and calculated to do a moral injury to their cause.

"As regards their specific contention for the republication of the Bill, I would ask them what new points are there in the revised measure, which have not already been submitted during a full year to public discussion by the preliminary report of the Select Committee, or by the letter of the Government of Bengal six months ago? I have listened carefully to the speeches of the Hon'ble Peári Mohan Mukerji and the Mahárájá of Durbhunga—in the expectation that some such points would be specified. I have heard that 1 out of the 196 sections did not appear in the Draft Bill. But I have not heard any really new point specified. The truth is that the work of the Select Committee during its second session has chiefly been to reject the extreme proposal after those proposals had been duly submitted to public discussion by its preliminary Report; and not to insert new provisions of its own. Where a new provision has found entrance into the Bill, it has almost invariably been framed upon old lines. The result of the republication of the Bill, would now be, not to submit new points to public discussion, but to resubmit to public discussion the decisions of the Select Committee upon the old points which have during the past year been amply and publicly discussed.

"My Lord, I have thought it right to state at some length my objections to raising afresh the general issue as to the necessity for legislation, because I shall have to raise several particular issues in regard to the exact form of legislation now proposed. First of all, while I believe that some legislation has become necessary, I do not think that the Council has been placed in the best position to effectively legislate. For, as I have urged in my written dissent, the legislature is asked to deal with the entire relations of landlord and tenant in Bengal, without being furnished with any body of cross-examined evidence to guide its deliberations. I agree with the hon'ble member in charge of the Bill that the process of hearing and cross-examining witnesses in the various districts might have led to agitation. But the absence of cross-examined evidence has, in my opinion, intensified and prolonged the present far more serious agitation. In a country where the expression of opinion is unrestrained, and where each of the great interests is powerfully represented in the Press, it is impossible to enter on a measure affecting the rights of large and influential classes without exciting opposition and agitation of a most determined character. The best way to encounter such an agitation is to meet it with facts, and the examination of witnesses is the ordinary and only practicable procedure for collecting a body of facts which can be relied on in a conflict of interests, such as is involved in this Bill. I agree with the Hon'ble Sir Stuart Bayley, however, that when the measure reached the Select Committee, the time had gone past for a peripatetic Commission to take evidence; and I also think that, with the agitation now at full flood, such a Commission would find it very difficult to arrive at the truth.

"If I believed it likely that a delay would enable the Government to collect really important information, or would add materially to the data now before the Council, I should vote for the postponement. But whence is such information to come? If one thing has been made clear by the labours of the Select Committee, it is the extremely meagre and uncertain character of rural statistics in these provinces. The Bengal Government is endeavouring by legislation in its own Council to provide machinery for increasing its knowledge, and for dealing with the administrative difficulties to what insufficient knowledge has given rise. But several years must elapse before the machinery can be brought into working order and produce practical results. Meanwhile we have exhausted all the sources of information which are at present available to the Bengal Government. It has been my business, during the past fifteen years, to acquaint myself with the statistics of each province of India, and to study the sources from which they are derived. More than any other officer of Your Lordship's Government I have had to deplore the inadequacy of the information which we possess for

Bengal. I may, therefore, be permitted to say that all the classes of really ascertained facts known to me in regard to Bengal have been fairly used and are now exhausted. I hope that before many years elapse, those facts will have been supplemented by a mass of new information obtained under the Acts now passing through the Bengal Council. But I see no possibility of obtaining that new information within any period, say of six months, during which this Bill could be postponed. Statistics cannot be run up in a night, unless indeed they are to tumble down next morning. If the Bengal Government were to attempt, in the midst of the present agitation, to institute a statistical enquiry on a large scale throughout Bengal, it would merely be deceiving itself and misleading the public. We have not only exhausted all sources of information now available, but we have heard the views of every class and interest which claims to be affected by the measure. A further postponement would prolong the rural agitation in a most undesirable manner: but it would yield no compensating body of new facts.

"The Select Committee has with much patience threaded its way through the conflicting statements submitted to it. The result has in some cases been the rejection of what seemed to me useful proposals. For example, the sale of the occupancy-tenure, which had at one time the approval of the Select Committee, no longer finds a place in the Bill. It appeared expedient to legalise such sales, not on theoretical grounds, much less from an abstract love of any three letters of the alphabet, but simply because such sales had grown into an established custom in Bengal, and because it would save litigation and prevent extortion, if we gave to such transactions the express recognition of the law. But when the incidents to which the custom was subject came to be discussed, there was no evidence to guide the Committee. Some members maintained that the custom of sale was subject to a fee to the landlord for registering the transfer. Others contested this position; one member thought the fee should be as high as 25 per cent., another thought that there should be no fee at all. In the end the right of sale was dropped out of the Bill, chiefly because no agreement could be come to in respect to the conditions to which the sale should be subject. I regret this result, and I shall give my support to the Hon'ble Mr. Amír Ali's amendment for re-introducing the provision, if he sees his way to attach a substantial fee for the landlord to the exercise of the right by tenant. The position of the hon'ble gentleman and myself in this matter affords a good illustration of our position and that of several other dissenting members in regard to many provisions in the Bill. We dissent not because we disapprove of the measure as a whole, but because each of us wanted to get a little more of his own way in the Bill than he has been able to get. If any one infers from the number of dissents that a majority of the Select Committee is opposed to the Bill as a whole, he will be very completely undeceived when the votes on the motion at present before the Council are recorded.

"I regret, however, to have to call attention to what I conceive to be a fundamental source of weakness in the Bill, arising from its attempt to apply one set of minute provisions for the regulation of rent to two provinces in which the relations of landlord and tenant are so widely dissimilar as in Bengal and Behar. In Behar, owing to over-population and to the consequent competition for land, the difficulty is to secure a sufficient share of the crop to the cultivator. Throughout large areas in Bengal the difficulty is for the landlord to realise his rent. Yet the profound economic differences between agricultural relations in Bengal and in Behar find no recognition in the Bill. Throughout the two years' labour of the Select Committee we were perpetually struggling in the meshes of this fundamental error. In my opinion, the result has been to tie our hands in providing perfectly effective remedies for the tenant in Behar, and for the landlord in parts of Bengal. The Bill has accomplished something for both, but not enough for either.

"It is also, I think, defective in another important respect. The root of the agrarian difficulty in Bengal is over-population. 'I consider,' says Mr. Finucane, in describing the wretched condition of the Behar peasantry, 'that it is only the redundant population of Behar which has brought things to this pass,' and the minute sub-division of estates 'creating a number of proprie-

tors whose name is legion.' The Bill attempts to alleviate the evils arising the peasantry from a too keen competition for the land by placing restriction on the enhancement of rent. Such restrictions, when effective, are necessarily made by curtailing the rights of the landlords. But there are two other means of dealing with over-population, namely, the reclamation of waste lands, and the shifting of the people to unoccupied tracts. With regard to reclamation of waste lands, I shall, in submitting an amendment to the Council, shew that the Bill not only gives no new encouragement for such undertakings, but that it places the proprietor, who himself reclaims waste lands, in a worse position than before. With regard to assisted migrations or shifting of the people to unoccupied tracts, I acknowledge that it would be unreasonable to expect any specific provisions in the present Bill. But I hope that the Government may see its way to reconsider this aspect of the question. The waste land uncultivated but capable of cultivation in Bengal and the two provinces immediately adjoining on the east and west is equal to the whole land under crops in Great Britain and Ireland, and large areas of this waste land are to be found close on the outskirts of some of the most overcrowded tracts, especially Behar. The experiment which the Government has hitherto made to promote and assist the migration of the people to unoccupied or sparsely inhabited tracts have been few in number and inconclusive as to their results. But such enterprises have been conducted on a considerable scale by private enterprise in several parts of the country. I shall cite only two such undertakings. In Birdpur, in the Gorakhpur District, over 23,000 persons have been settled on 250 reclaimed villages, on a tract which forty years ago was swamped and heavy jungle; while the success of the new Sonthal colonies in Assam shows how much can be effected by State aid combined with private organisation. The Government has rendered migration possible by opening up railways, but experience shows that the mere possibility of transport does not suffice to make the people move on. This Bill, in attempting to mitigate the evils of over-population by placing restrictions on the enhancement of rents, tries to remedy what is really a national difficulty at the cost of a particular class. I admit that the legislature is justified in regulating the monopoly in land which over-crowding and over-competition for holdings create in favour of the landlords. The permanent remedy for over-population is not, however, to be found in artificial restrictions upon rent, but in adding to the cultivated area, by encouraging the reclamation of waste lands, and by assisting the people to migrate to unoccupied tracts.

"While, however, I believe that the Bill fails to do all that it might have accomplished, owing to the absence of properly-sifted evidence, and to the fundamental error of attempting to prescribe one set of regulations for two altogether dissimilar provinces, I acknowledge that it does much towards the solution of the questions with which it deals. In the first place, it makes the old law a reality—a reality for the tenants as regards the enforcement of their occupancy-rights within the entire village; a reality for the landlords as regards the enhancement of rent, when such an enhancement can be equitably claimed; and a reality for both landlord and tenant as regards the ascertainment of rent actually due. I am no unqualified admirer of the Bill, but if it had done nothing more than give reality to the uncertain and unwelcome provisions of the old law, I should consider myself bound to give it, as a whole, my support. It has been able, however, to do much more than this. It has developed the occupancy-cultivator with all his old uncertainties as to the maintenance of his rights into the settled raiyat. It has given to the settled raiyat a clearly-defined area within which no man can defeat his right to his land as long as he pays a fair rent. It has placed a limit to the enhancement of his rent out of Court, and it has given him what amounts to a statutory lease for fifteen years if his rent is enhanced by a suit in Court. Of less importance are the provisions which render null and void any contract which would prevent the growth of the right of occupancy, or interfere with the enjoyment of the incidents of that right. To the ordinary cultivator it has also secured advantages of great value. In the first place, it gives to every cultivator the presumption that he possesses the right of occupancy in his holding, until the contrary is shown. This presumption is

strict accordance with the facts, if, as has been stated and not contested, that something like nine-tenths of the cultivators of Bengal are at present entitled to claim those rights. The importance of this presumption has been well shown by the hon'ble Mr. Evans in the present debate: and so far as the ordinary cultivator is concerned, the Bill would, in my opinion, have justified its existence, if it had done nothing more than create this presumption in his favour. It has also, however, provided safeguards against his sudden ejection from his holding, and against the unreasonable enhancement of his rent. Unless the ordinary cultivator himself consents to an enhancement, his rent can only be raised by a suit in which the Court shall determine what is a fair and equitable rent. The rent thus determined cannot be again enhanced for a term of five years; so that, while the Bill practically secures judicial leases for fifteen years to the occupancy-tenant, it also provides what amounts to a judicial lease for five years for the ordinary cultivator.

"My Lord, these are substantial changes in the existing law in favour of the cultivator. We may regret that these changes afford no general protection to the under-tenant, and no special remedy for the particular circumstances of Behar. But we have the satisfaction of knowing that every one of the changes in favour of the cultivator which the present Bill makes in the old law is justified by the facts, and that the Bill, as revised by the Select Committee, errs by defect rather than by excess. The Hon'ble Sir Stuart Bayley has very fully shown what the measure effects for the other great class affected by it, namely, the landholders. I acknowledge the increased facilities which the Bill provides for the realisation of rent by extending the system of registration, and by creating a new procedure for the record of rights and settlement of rents. But just as I regret that the Bill fails to make adequate provisions for the special needs of the cultivator in Behar, so I regret that it fails to give an adequate response to the demands of the landholders in Eastern Bengal. I do not think that the Bill can be accepted as a final settlement of the land difficulty in either province. I hope that amendments will be carried in this Council which will render the Bill more effective in the hands of both the landholders and the cultivator. But I accept the measure as an important and a valuable instalment towards the adjustment of land rights in Bengal, and I believe that, on the whole, it advances as far towards a final settlement of those rights as we are at present justified in going either by the condition of the country or by the ascertained facts."

The Hon'ble Mr. AMIR ALI said:—"My Lord,—My views respecting this Bill are sufficiently indicated in the dissent which I have recorded, and were it not for a feeling that I am bound to lay before this Council at some length the reasons which induce me to support the present motion I should have abstained from trespassing on the time of this Council. If I prove too lengthy, my apology will be the proverbial long-windedness of the profession to which I belong."

"I had hoped that we had by this time passed out of the region of discussions concerning abstract principles and intangible theories. I had hoped that the question of the necessity for some legislation of this character had been sufficiently demonstrated by stern facts. The only subject which remained for determination at this stage was whether the Bill in its present form sufficiently covered the ground which it was intended to traverse—whether it fulfilled thoroughly the objects for which it was introduced? I do not propose to enter here into an examination of that somewhat abstruse question—given the necessity for legislation to regulate the relation of landlords and tenants in this country—whether the State has the power to do so or not; in other words, whether the State, by ensuring the zamindars against enhancement or variation of its own demands (and that in effect is the meaning of the Permanent Settlement), had abdicated in perpetuity its legislative functions to protect and safeguard the interests of another class—a much larger and more permanent class. If the contention of the landlords on this head is correct, the result necessarily follows that the Government of this country is an incomplete Government, that it has in fact established an *imperium in*

imperio, and that, so far as the raiyats are concerned, it has delegated all powers to the ever-shifting body of zamíndárs.

"The zamíndári argument reduced thus into plain language sounds somewhat absurd, and one can hardly suppose that the zamíndárs, or rather their advocates, mean seriously all that they have urged against the power of legislation possessed by the State. Assuming, however, that the Permanent Settlement was a bar to the State ever interfering between the raiyats and the zamíndárs, the fact that in 1859 the legislature did interfere with the acquiescence or consent of the landlords of that time has, I would contend, removed the bar. It is unnecessary for me to dwell much longer on this branch of the question, for my hon'ble friend Mr. Evans has completely demolished the preposterous argument. However, one observation I would make. Whatever may have been the position of the zamíndár under the Moghuls, whether he was merely a rent-receiver of the territorial revenue of the State from the raiyats, as described by Mr. Harrington, or something more, the legislature whilst settling the revenue payable to the State in perpetuity, expressly reserved to itself the right, which belonged to it as sovereign, of interposing authority in making from time to time all such regulations as might be necessary to prevent the raiyats being improperly disturbed in their possession or loaded with unwarrantable exactions. That power, expressly reserved on that occasion, has been exercised repeatedly, and it is trifling to contend that because the State a hundred years ago settled in permanency the revenue payable by the zamíndárs, therefore, it abandoned all its duties and responsibilities towards the millions of its subjects.

"The question of necessity is one which is certainly deserving of great consideration. With reference to this point I desire to say a few words. Since the year 1870, the necessity for a thorough revision of the land-law has been forcing itself upon the minds of all thoughtful observers. The tension of feeling which had sprung up about that time between the zamíndárs and raiyats had occasioned considerable administrative difficulties. The zamíndárs themselves had commenced to demand some change in the existing law, in order to give them facilities for the realization of their legitimate rents, while the raiyats complained of the arbitrary exercise of the powers of enhancement and eviction. These difficulties were accentuated on one side by the confusion of ideas relating to the subject of tenant-right, on the other by the extravagant claims put forward by the new landlords, who were most tenacious of their rights to enhance the rents of their raiyats. It will be remembered that the Act of 1859 had been passed with the object of providing some efficient safeguard against the exercise of arbitrary power on the part of the landlords. From 1799 to 1859, as His Honour the Lieutenant-Governor remarked in his speech on the introduction of the Bill in Council, 'feudalism on the one hand, serfdom on the other, were the principal characteristics of the land system of Bengal. The legislature no doubt endeavoured to maintain intact 'the constitutional claims of the peasantry,' but 'practically,' His Honour said, 'they were submerged in the usurpations and encroachments of the zamíndárs.' Act X of 1859 undoubtedly effected some improvement in the position of the raiyats, but the rule for the acquisition of prescriptive occupancy-right by a twelve years' occupation of particular plots of land did more harm than good. And the rule of enhancement based on the productiveness of the soil eventually became a fruitful source of difficulty and trouble.

"In 1873, the Government for the first time awakened to the gravity of the situation. The famous Pubna riots broke out in that year, and since then there have been periodical collisions between raiyat and landlord in different parts of the province. In 1873, Sir George Campbell spoke thus about the definitive settlement of the land question :—

'If the settlement is to be effective, it must not only get the zamíndárs out of the present difficulties, it must bind them for the future. It must settle all questions of possession, measurement and rates, it must decide who is and who is not liable to enhancement, and it must have power to prescribe a term—a good long term—for which its adjustment is to be binding, and the zamíndárs are not to be allowed to disturb the rates and arrangements made. No doubt this will be a serious undertaking, but it would be an effectual

beneficial settlement if fairly and thoroughly carried out. The Lieutenant-Governor would not advocate interference unless it is carried to this point.'

"In 1875, Sir Richard Temple, who had taken the place of Sir George Campbell, again brought forward the proposal regarding the amendment of the substantive law, and invited the opinion of the British Indian Association on the subject. In a letter dated 10th of March, 1876, the Honorary Secretary of that body pointed out the defective character of Act X of 1859 in essential particulars, and the necessity for a radical amendment. Before this, in June, 1875, the British Indian Association had already represented that the struggle between zamíndárs and raiyats, due to the indefiniteness of their relations and the readiness of the raiyats to combine in withholding rent, could only be ended by a general revision of the rent law. In March, 1876, whilst the Agrarian Disputes Act was pending before the Bengal Council, our lamented colleague, Rai Kristodás Pál, urged that the indefiniteness of the principles of Act X of 1859 had brought suits for the adjustment of rents to a deadlock. It was in consequence of these repeated representations, and the urgency of the difficulties which had arisen both in Eastern Bengal and Behar, that Sir Richard Temple asked for leave to introduce a measure into the local Council; but before he could get a reply he was sent to Southern India to look after the relief measures. When Sir Ashley Eden assumed charge of the Lieutenant-Governorship of Bengal, he found affairs in this position. The zamíndárs, on one side, were calling out for facilities for the recovery and enhancement of rents; the raiyats, on the other hand, were asking for protection against illegitimate enhancement and eviction; whilst the officers of Government charged with executive administration were of opinion that some measure by which the existing tension of feeling could be removed should be taken in hand at once.

"It was in view of these signs and shadows of coming events that Sir Ashley Eden strongly urged upon the Government of India the advisability of settling the rent question definitely while the country was tranquil, while seasons were favourable and the people well off, and reason could make its voice easily heard, instead of allowing things to drift on until another famine or a second outbreak of the Pubna riots compelled the Government to take up the subject with all the haste and incompleteness that too frequently affect measures devised under circumstances of State trouble and emergency.

"This Bill, I mean the *original* Bill, was introduced with the object of definitely placing, so far as was possible, the relation of landlords and tenants on a satisfactory basis. The objects were distinctly defined in the speech of the hon'ble the Law Member—

"(1) To give reasonable security to the tenant in the occupation and enjoyment of his land, and (2) to give reasonable facilities to the landlord for the settlement and recovery of his rent.

"In order to attain the first object, it was proposed to make the following changes in the existing system :—

- "(1) to extend the occupancy-right to all resident raiyats holding lands in a particular village or estate for more than twelve years;
- (2) to make occupancy-rights transferable;
- (3) to introduce a fixed maximum standard for the enhancement of rents.

"The disastrous and demoralising consequences resulting from the twelve years' rule of prescription are now recognised by all. It did away with the long-established distinction which had existed from the earliest times between the resident and non-resident raiyats, reducing them all to a dead level of uniformity; the raiyats claiming rights of occupancy being required under the existing law to prove that they have held for twelve years not merely in the village lands, but in everyone of the particular field or plots in respect of which the right was claimed. When it is borne in mind how frequently the twelve years' prescription is interrupted by a mere shifting of the fields, sometimes by eviction within the term, in other cases by the grant of terminable leases for short periods with the option of renewal, it will become apparent how difficult it is in

general for the raiyat to acquire a right of occupancy, or to prove it when is questioned. Considering the testimony which has been borne from all sides of India to the prosperity of raiyats possessing occupancy-tenure, to their ability to withstand and make head against droughts and scarcities, to tide over general more successfully such disasters as were caused by the cyclones and the great tidal wave in Deltaic Bengal, it is unjust to charge us with being doctrinaires and theorists in coming to the conclusion that a measure simplifying and facilitating the proof of occupancy-rights is essential to the well-being of the agricultural population of Bengal; in fact, in endeavouring to restore occupancy-raiyats to their old position.

"The same fatality which overtook Act X of 1859 in Committee has fallen this measure." Owing to the same spirit of compromise which wrecked that Act, most of the alterations which have been effected in the present measure at its latest stage have been made, as admitted by the Hon'ble Mr. Evans, in favour of the zamíndárs, and some of the most important provisions for the security of the raiyat and the improvement of his condition have been abandoned, or so modified as to be of little advantage to him. We had expected that the measure now under discussion would give a legal validity and statutory sanction to the custom of transferability of occupancy-holdings; we had hoped that the law relating to the enhancement of rents would be so modified that, supplying to the landlord a more workable method of enhancement it would protect the raiyats from incessant harassment and perennial destitution; we had hoped that there would be a practical check imposed on rackrenting that some substantial guarantee would be given against the ejectment of occupancy-raiyats, simply with the object of preventing their obtaining their interest in the soil which would induce them to improve their husbandry and their condition in life.

"The amended Bill falls far short of the just expectations of those who, after all this agitation, would have liked to see a definitive settlement of the land question in Bengal.

"I shall have to say something with reference to each of these points when I move the amendments which stand in my name. I desire, however, to remain in passing that I cannot help regarding the abandonment of the transferability clauses as a serious misfortune. The custom of transferability had grown up in many districts of Bengal and Behar, and was gradually extending itself throughout the province. It had also been conclusively proved that those raiyats who had a permanent alienable interest in all their holdings were more prosperous than those who had no such interest, that their cultivation was better, and that they were more capable of making head against scarcities and famines. In the face of this evidence, to forego all the advantages gained after so much discussion, to let the right of transferability to custom in the present tension of feeling between landlords and tenants, is to invite the zamíndár to contest the right every time the opportunity occurs. The result of all this will be, firstly, to place a large proportion of the purchase-money in the pockets of the zamíndárs, and, in the second place, materially to retard the extension and growth of the custom of transferability even where it has taken root. I am glad that my hon'ble friend, Dr. Hunter, is willing to give his valuable support to my proposal for the re-insertion of the transferability clauses, and I think I shall be able, when I bring forward my amendment, to meet his views regarding the amount of fee which ought to be paid by the raiyat. Probably my hon'ble friend will not object to exempt those *guzáshtadárs* whose right is protected by long-established custom from the payment of any fee.

"The objection against a gross-produce limit proceeds mainly on theoretical and *a priori* grounds. It has been said that if such a limit were adopted, in every case of enhancement by contract, the registering office will have to enter into a minute and difficult enquiry, and that the same will be the case in Court. I maintain that this argument assumes two points. In the first place, it presupposes an insuperable difficulty in making a fair rough average estimate of the yield of land and its value. Now I venture to say there is no villager with any knowledge of cultivation who

has not a rough conception of the yield of produce and the value of the crop. In the second place, the argument against the gross-produce limit assumes that in the registered agreements to pay enhanced rents the parties do not or will not enter the quantities of land, its nature, capacity, &c. If the statement of these facts will not enable the registering officers to form some rough estimate of the produce limit, I am afraid the Local Government will have to improve its staff of registering officers.

"I may observe here that in the Punjab the land-revenue assessment is limited to the equivalent of one-sixth of the gross produce, and the system has been found to be extremely practicable. If it is practicable in the Punjab, why should it not be workable in Bengal?"

"As regards the non-occupancy-raiyat, our contention that the protection which has been given to him by this Bill is utterly inadequate, is borne out by the frank avowal of the zamíndárs' representative that henceforth no non-occupancy-raiyat will be allowed to acquire the status of an occupancy-raiyat; such an avowal would hardly have been made if the guarantee given to the non-occupancy-raiyat against eviction had been adequate.

"If the extension of occupancy-rights among the raiyats be conducive to the general welfare of the community, then there can be little doubt that any loophole for perpetuating tenancies-at-will, for continuing the vicious system of shifting and eviction would be disastrous to the public weal. As population increases, as the demand for land becomes greater, the effort to exclude the possibility of acquiring occupancy-rights will be redoubled. At the same time I desire it to be distinctly understood, that I do not advocate the promiscuous extension of the occupancy-right to non-occupancy-raiyats. What I want to see is that the latter should be reasonably protected from perpetual harassment. This I submit has not been done efficiently by the Bill. At the same time I admit that the present measure is an improvement on the existing law. The acquisition of a right of occupancy by residence; the prohibition of contracts precluding the accrual of the right of occupancy; the restriction on enhancement out of Court; the validation of the raiyat's right to make improvements, constitute the most commendable features of the present Bill, and I accept it as the first instalment of the inevitable legislation which *must* follow sooner or later to settle the relations of the cultivating classes with their landlords more satisfactorily. My Lord, the hon'ble member in charge of the Bill has referred in kind terms to the services of the non-official members on the Committee. As far as I am concerned, it was a labour of love, for I cannot help taking a keen interest in this measure. The bulk of the peasantry in Eastern Bengal, numbering several millions of souls, belong to my faith, and naturally have a claim upon the Muhammadan member for the time being in Your Excellency's Council. In Eastern Bengal, the agrarian troubles are aggravated by religious differences and the fact that many of the zamíndárs are new-comers. The new landlords, generally speaking, have little or no sympathy with their peasantry, most of whom are Mussulmans. If the law gives them power, say, of enhancement or ejectment, it is worked without compunction and without mercy. I say this advisedly. The causes and character of the Pubna outbreak must be familiar to this Council, though apparently they have been forgotten outside this Council Chamber. They illustrate most strikingly the general nature of rent-disputes in Bengal. I will take the liberty to quote here a passage with reference to the outbreak from the Government of India's despatch to the Secretary of State, dated 21st March, 1882:—

"The affair originated in the Isafshahi parganá, formerly owned by the Rájás of Nattore. In the decay of that ancient family a part of its possessions was purchased by new-comers, whose relations with their raiyats and with each other appear to have been unfriendly from the first. Collections were raised by decreasing the standard of measurement and by imposing illegal cesses which were afterwards more or less consolidated with the rent. The raiyats never gave any written or formal consent to the conversion of these voluntary abwábs or cesses into dues which could be realised according to law. In time the rent-rates of Isafshahi came greatly to exceed those of neighbouring tracts.

'Two causes of the dispute were thus a high rate of collection compared with the parganás, and an uncertainty as to how far the amount claimed was due. A third cause the violent and lawless character of some of the zamíndárs, and of the agents of others. There had been affrays in which men were killed by spear-wounds. Swordsmen had been sent to make collections, and cases of attack by clubmen and of kidnapping are mentioned in the report.'

"It has been stated in this Council that the reasons for interfering in Behar with the status of occupancy-raiyats are non-existent; that the practice of shifting is not resorted to there for the purpose of avoiding the accrual of right. This statement may be true in the case of considerate zamíndárs like the Hon'ble the Maharájá of Durbhunga, who, whilst tenacious of their ancient rights, respect and value the constitutional rights of the peasantry. But by way of answer to his criticism on that portion of the Bill which aims at giving a certain degree of security to the occupancy-raiyat and towards facilitating the proof of his right, I would recall to his mind what the zamíndárs of Shahabad, at a meeting held on the 31st October 1880, at Arrah, said on the subject:—

'At present landowners prevent the growth of occupancy-rights by granting leases for five years only, or by changing the lands, or by managing so that a raiyat shall never hold the same rent for 12 years. In practice the last expedient is found sufficient, as the Collector finds claims to occupancy-right not proved unless the raiyat can show that he held the land for 12 years, by proving that he paid the same rent. Under the proposed law zamíndárs would not suffer raiyats to remain for three years.'

"The Hon'ble Mr. Evans has urged that, if the circumstances of Behar were so exceptional as they were represented to be by the officers of Government who had reported on the subject, there ought to have been two Bills, one for Behar, another for Bengal. I admit that, if we had adopted this course we would have been better able to deal with details; but on that principle there ought not to be two Bills, but four Bills—one for Eastern Bengal, another for Central Bengal, a third for Northern Bengal, and a fourth for Behar; for the conditions of rural economy in each of these tracts are dissimilar to each other. I doubt, however, whether the public or the people would have thanked the legislature for such a course. Besides, the evils which the legislature desires to remedy, the circumstances which it desires to direct and control are after all very different in either of these parts. The landlord everywhere desires to recover his rent easily; the raiyat everywhere wants to be allowed to live in peace; and the legislature has before this dealt with the province as a whole. The limit of two annas on enhancement by private contract has been strongly objected to. It is said that such a restriction is only opposed to all the principles of freedom of contract, but that it is in fact prove practically mischievous, as it will always drive the parties into the market for obtaining a higher enhancement. My Lord, how far the rules of political economy are applicable to a country where the mass of the people go from hand to mouth is a question which was answered effectually, though at the cost of a million of lives, during the Orissa famine. The Bengal Government on the occasion attempted to deal with the calamity which had overtaken the country in strict accordance with the rules of political economy, but the result completely falsified the expectations entertained at the time from the application of the economic nostrum. 'When political economy speaks of freedom of contract,' were the memorable words of Sir Evelyn Baring used in this hall, 'it means that free choice, dictated by intelligent self-interest, is the most efficient agent in the production of wealth.' Can any one who is acquainted with the condition of the millions of raiyats, whose holdings do not average more than two or three acres, and who pay a rent of less than five rupees a year can any one who knows the circumstances under which this vast mass of pauperised cottiers, living always on the verge of starvation, till the soil, that these men can exercise a free and intelligent choice in their contracts?

"My Lord, I am afraid I am encroaching too much on the indulgence of the Council. But I cannot help being somewhat long, in spite of the charge of prolixity that may be brought against me. Political economy is thrust down one's throat at every turn of the question; indeed, so often, that I am tempted to quote a passage from the master of political economists, which I hope will be taken to heart by the warmest upholders of zamíndári rights.

'Rent,' says Mill, 'paid by a capitalist who farms for profit and not for bread may safely be abandoned to competition; rent paid by labourers cannot, unless the labourers were in a state of civilisation and improvement, which labourers have nowhere yet reached and cannot easily reach under such a tenure. Peasant rents ought never to be arbitrary,—never at the discretion of the landlord; either by custom or law it is imperatively necessary that they should be fixed, and, where no mutually advantageous custom has established itself, reason and experience recommend that they should be fixed by authority.'

"My own view is that it is not only necessary to impose a limit upon private contracts, but that, in order to be efficacious, a similar limit should be introduced upon enhancements in Court; otherwise I believe the wholesome provision will become practically valueless.

"The remarks of the Hon'ble Bábú Peári Mohan Mukerji, that there is practically no non-judicial power of distraint given by the Bill for the realisation of rents, are perfectly true. Undoubtedly in the despatch to which both the hon'ble member and I myself have referred it was proposed 'to provide for the more speedy realisation of arrears of rents, *when the rates are undisputed*, by a modified method of distraint.' It must have escaped the notice of my hon'ble friend the importance to be attached to the expression 'when the rates are undisputed.' Is there any case in which the rates are not disputed? Probably, in some districts, or rather estates, bordering on Nepal and other frontier tracts, which give the raiyats a facility to disappear after raising their crops, a modified power of distraint might prove useful; but when the Committee came to consider the abuses to which this power is open and the oppressions practised under its guise, it was thought advisable not to leave to the zamíndár the power of distraint at his own free will and according to his own method. The provisions of Chapter XII are, I think, in accord with the Government of India's proposal in the despatch referred to.

"It has been contended that we have no cross-examined evidence furnishing, as it were, the groundwork over which the legislative structure has been built. A great deal of money has already been spent in various quarters in the course of these discussions, and probably, if the Select Committee had decided to hear cross-examined evidence, a little more would have been put into the pockets of lawyers. But whether evidence so collected would have been one iota more valuable than the testimony of competent officers and thoughtful observers is a question which I cannot answer. I have pointed out the features in the Bill which stand out as marked improvements over the existing law. I have also pointed out the features where it falls short—miserably short—of the just requirements of the present situation. I trust that, before the final vote is taken, the objectionable features in the Bill will be removed, the most important of them—the most dangerous—being the ground of enhancement based on increase in the prices of food-crops.

"This ground of enhancement, besides being open to various economical objections, furnishes the landlords with a most formidable and trenchant weapon for enhancement of rents, the use of which in many parts of Bengal and throughout Behar must prove ruinous at no distant date to those raiyats whose rents are already high enough. In defence of this proposal it has been put forward that enhancement on the ground of increase in prices does not take more of the crop from the raiyat; in other words, that it is the value of the crop expressed in larger terms owing to the diminished value of silver. This is undoubtedly a very specious argument, but in spite of its speciousness I maintain that it is extremely unfair to the raiyats. On examining the argument even on the basis of political economy, it is seen that it leaves out of consideration an increase in the necessities of a raiyat, and a larger expenditure on account of what he has to buy. Furthermore, it is clear that the allowance for cost of production may often prove totally insufficient. For these and other reasons, which I shall mention more particularly when I move my specific amendments, it seems to me that the effects of this ground of enhancement have hardly yet been realised to their fullest extent.

"As the question stands at present, I accept the Bill as a step in the right direction, and in looking at it in that light, and approving entirely of the

‘Two causes of the dispute were thus a high rate of collection compared with other parganás, and an uncertainty as to how far the amount claimed was due. A third cause was the violent and lawless character of some of the zamíndárs, and of the agents of others. There had been affrays in which men were killed by spear-wounds. Swordsmen had been sent to make collections, and cases of attack by clubmen and of kidnapping are mentioned in the report.’

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‘At present landowners prevent the growth of occupancy-rights by granting leases for five years only, or by changing the lands, or by managing so that a raiyat shall never hold the same rent for 12 years. In practice the last expedient is found sufficient, as the Court finds claims to occupancy-right not proved unless the raiyat can show that he held the same land for 12 years, by proving that he paid the same rent. Under the proposed law zamíndárs would not suffer raiyats to remain for three years.’

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"My own view is that it is not only necessary to impose a limit upon private contracts, but that, in order to be efficacious, a similar limit should be introduced upon enhancements in Court; otherwise I believe the wholesome provision will become practically valueless.

"The remarks of the Hon'ble Bábú Peári Mohan Mukerji, that there is practically no non-judicial power of distraint given by the Bill for the realisation of rents, are perfectly true. Undoubtedly in the despatch to which both the hon'ble member and I myself have referred it was proposed 'to provide for the more speedy realisation of arrears of rents, *when the rates are undisputed*, by a modified method of distraint.' It must have escaped the notice of my hon'ble friend the importance to be attached to the expression 'when the rates are undisputed.' Is there any case in which the rates are not disputed? Probably, in some districts, or rather estates, bordering on Nepal and other frontier tracts, which give the raiyats a facility to disappear after raising their crops, a modified power of distraint might prove useful; but when the Committee came to consider the abuses to which this power is open and the oppressions practised under its guise, it was thought advisable not to leave to the zamíndár the power of distraint at his own free will and according to his own method. The provisions of Chapter XII are, I think, in accord with the Government of India's proposal in the despatch referred to.

"It has been contended that we have no cross-examined evidence furnishing, as it were, the groundwork over which the legislative structure has been built. A great deal of money has already been spent in various quarters in the course of these discussions, and probably, if the Select Committee had decided to hear cross-examined evidence, a little more would have been put into the pockets of lawyers. But whether evidence so collected would have been one iota more valuable than the testimony of competent officers and thoughtful observers is a question which I cannot answer. I have pointed out the features in the Bill which stand out as marked improvements over the existing law. I have also pointed out the features where it falls short—miserably short—of the just requirements of the present situation. I trust that, before the final vote is taken, the objectionable features in the Bill will be removed, the most important of them—the most dangerous—being the ground of enhancement based on increase in the prices of food-crops.

"This ground of enhancement, besides being open to various economical objections, furnishes the landlords with a most formidable and trenchant weapon for enhancement of rents, the use of which in many parts of Bengal and throughout Behar must prove ruinous at no distant date to those raiyats whose rents are already high enough. In defence of this proposal it has been put forward that enhancement on the ground of increase in prices does not take more of the crop from the raiyat; in other words, that it is the value of the crop expressed in larger terms owing to the diminished value of silver. This is undoubtedly a very specious argument, but in spite of its speciousness I maintain that it is extremely unfair to the raiyats. On examining the argument even on the basis of political economy, it is seen that it leaves out of consideration an increase in the necessities of a raiyat, and a larger expenditure on account of what he has to buy. Furthermore, it is clear that the allowance for cost of production may often prove totally insufficient. For these and other reasons, which I shall mention more particularly when I move my specific amendments, it seems to me that the effects of this ground of enhancement have hardly yet been realised to their fullest extent.

"As the question stands at present, I accept the Bill as a step in the right direction, and in looking at it in that light, and approving entirely of the

principles which it embodies, I vote for the motion that the consideration of the Bill should be proceeded with without delay.

“With reference to the motion for the re-publication of the Bill, I desire to mention that, had I believed any possible object would be gained by such course, that the zamíndárs or raiyats would become by delay more willing to make concessions to each other, I might have been inclined to vote for the postponement of the consideration of the Bill until next session. As it is, I believe a postponement will keep the country in a state of feverish excitement, intensify still further the bitter feelings existing between the two classes, and prove of no avail to anybody.”

The Hon'ble MR. GIBBON said :—“My Lord, with reference to the amendment proposed by the Hon'ble Peári Mohan Mukerji, that the Bill be republished, and that the consideration of the measure be deferred for at least three months, I must, I am sorry to say, oppose the amendment. The state of the country is such, the agitation for and against the measure is becoming so widespread, I am convinced that it leaves only two courses open to Your Excellency's Government—either to proceed with the measure, or to abandon it for ever; a third course will be fraught with danger to the public peace, as well as ruin to the interests of both landlords and tenants. For six years the provisions of the Bill have been in some shape or another subjected to public criticism; every alternative proposal, every impossible crotchet, has been discussed and threshed out; and, although the Bill may contain a few sections that were not contained in the draft Bill submitted to the Committee, it contains no provisions that have not already been subjected to public criticism.

“I am sure no arguments could be adduced for or against any of its provisions that are not contained in the mass of correspondence already submitted.

“Believing such to be the case, I cannot realize what good purpose is to be served by the delay asked for. On the contrary, in the interests of the landlords more so than in the interests of the tenants, delay is to be deplored. We have nothing to gain by the delay, much to lose. Judging from what I see and hear around me and in my work, I believe further delay, more indecision means ruin.

“The fears of the zamíndárs have been excited fully as much by the more crude proposals from time to time submitted as from anything contained in the Bill. Their fears of the measure, their public utterances, are having their effect on the minds of their tenants, and we must not be surprised if their tenants measure their own gains by the estimate placed by the zamíndárs on their losses.

“The raiyats believe that the Bill will give them fixity of tenure without any reference to the means by which they may acquire possession of the land; a right to sub-divide and transfer their holdings piecemeal; freedom from enhancement; freedom from payment of rents; a general right to appropriate other peoples' property. We now require something definite, something firm to recall us to our senses. If the proposal of the hon'ble member is carried, we may expect to see the tenants acting up to the tenor of their convictions, defying all law, following the bent of their inclination.

“The Courts are at present blocked with litigants, but unless something is decided upon quickly the work the Government officials are now required to do will be child's play in comparison with the work that would be cast upon them.

“If the Bill is not proceeded with or abandoned, Your Excellency's Government must be prepared to substitute one of a very summary nature. Your Excellency's Government must be prepared to manage half the zamíndáris in the country, for I am quite sure that if the present agitation is allowed to proceed unchecked we will not be able to manage them for ourselves.

“The only means of checking this agitation is to let us know at once what the best and worst we have to expect under the Bill.

"If I understood the Hon'ble Maharájá Bahádúr correctly, he would even at this stage of our proceedings delay the progress of the measure until a Commission of Enquiry has been held. A Commission issued now with the declared intention of basing legislation on its report would have a most demoralizing effect on the country; it would divide the country into two hostile camps, bespattering each other with mud; few among us would see the end of it; all would regret the result.

"My Lord, with reference to the subject-matter of the Bill, so much has been said on almost every one of its provisions that little is left for me to say. For me to attempt to improve on the many admirable arguments adduced in support of the views I hold I conceive to be an impossible task—also a needless one to attempt to refute, in one set speech, the many arguments with which I differ—a waste of time—with so many amendments on the notice-paper,—an amendment, sometimes two or three, on every important section in the Bill. I may hope that ample opportunity will be afforded us of discussing our respective differences to some better purpose hereafter.

"With reference to the much-disputed point as to whether the Bill in any manner infringes the terms of the Permanent Settlement, or whether the Government, in now legislating as it is about to do, only acts up to the powers it reserved to itself in the Regulations, I have no wish to enter at any length. I would only say that, in my opinion, with the exception of section 18, which does to all intents and purposes transfer the proprietary right in the soil from one class of persons to another, the Select Committee, and through it the Government, have carefully kept within its powers. The Bill, with the exception of this one section, does nothing to interfere with the proprietary right in the land, but it does overmuch to regulate the landlord's dealings with his tenants.

"I will now try to confine the few remarks I wish to make to those portions of the Bill which are to regulate our business transactions, which instruct us in the manner we are to conduct ourselves towards our tenants, and the difficulties we shall have to contend against in following its instructions—points which it appears to me have been lightly passed over or not gauged at their true significance. The Bill as it stands will do all the hon'ble member in charge of it has declared it will do to secure to the tenant the uninterrupted enjoyment of his legitimate rights; it has made the position of the raiyat, both occupancy and non-occupancy, impregnable; and in one most important respect it will effect more for them than the hon'ble member has taken credit for; by a small and as yet little noticed change made in the procedure free the country from wholesale enhancement under pressure.

"The alteration I refer to is the substitution of immediate suit for the present practice of issuing 'notices of enhancement through the Courts months previous to the introduction of the suit.' The practice of issuing notice of enhancement through the Courts has done more to facilitate wholesale enhancement of rents of estates than any other provisions of the present law. Notice of enhancement has necessitated present legislation and made this Bill possible. This change about to be made in the procedure will, I am sure, be beneficial; its effects will, I hope, be far-reaching; it will, I hope, make the restrictions placed on voluntary enhancement under section 29 unnecessary.

"That legislation is to a certain extent, as provided by the Bill, necessary, there can, I think, be no doubt; but whether in the early stages of the controversy the alteration of a few sections in the present law would not have proved sufficient may, I think, be allowed to be an open question. We will admit that you have gone too far to recede: you must proceed, and we, both landlords and tenants, are wise if we accept the inevitable with a good grace. But with reference to this Bill many hon'ble members, many persons who have taken part in this controversy, when they fail to meet the argument that it is not suited for Bengal, fall back upon the argument that it is required in Behar. Nothing is too bad to say of Behar; no restriction is too severe to be placed on our actions. If the measure is required for Behar and is not required for Bengal, we should withdraw that Province from the sphere of its operations. If the Council are of opinion that the Bill is required in Behar and not in

Bengal, we should drop it for Bengal and proceed with it only with reference Behar. For my part I am happy in believing that we in Behar are no better, worse, than our brethren in Bengal; that our tenants are not the down-trodden poverty-stricken men they are often depicted; and I would fain hope that, with some among us set aside the spectacles through which we are looking, and judge with our own eyes, our tenants will be found in every way as well and as independent a class as any in Bengal. For my part I am convinced that, if any portion of this Bill is unsuited for Bengal, it is equally unsuited for my province. That the rents of whole estates have been unduly enhanced I admit, but that my province is rackrented as a province I deny. I deny that there is any necessity for the severe restrictions to be placed on voluntary adjustment of rents under section 29, and in placing such restrictions on we are acting contrary to the declared principles of the Bill.

"Although I am strongly opposed to indiscriminate enhancement of rents I am equally opposed to severe restrictions being placed on the landlord's right to enhance where enhancement is fairly due. I am still more opposed to unnecessary obstacles being placed in the way of a mutual adjustment of rents, or, for that matter, in the way of voluntary enhancement out of Court.

"All such unnecessary restrictions only hamper the good men among whom they will be evaded by the worldly-wise.

"My Lord, three more gaps must be filled up before the restriction in this section will be effectual, and to stop these gaps some of the best portions of this Bill must be revised.

"With reference to section 29, the Hon'ble Mr. Evans has shown to the Council more clearly than I am able to do the difference between adjustment of rents and enhancement of rents. He has quoted the Malynuggur case as a case in point. If I understood him correctly, he submitted it in support of the planters' contention 'that an adjustment of rents should be allowed when a party to the agreement declines to continue to fulfil the conditions under which the tenancy was previously held.'

"If I understand the case correctly, it was hardly a case to the point; it was a case in which it suited one party to the agreement to set aside the conditions under which the tenancy was held, and the party who found it convenient to set aside the conditions of the tenancy claimed an enhancement of rents on the ground that he had cancelled a condition of the tenancy which he no longer found it convenient his tenants should fulfil.

"As to the rights of the different parties under the present law I have no concern. I would only point out that this case in no way represents our claim; our claim is represented better under section 51, which says:

'If a question arises as to the amount of a tenant's rent or the conditions under which he holds in any agricultural year, he shall be presumed, until the contrary is shown, to hold at the same rent and under the same conditions as in the last preceding agricultural year.'

"The practical effect of this will be that the Courts will find the conditions of a tenancy are equally binding on both parties, and that the person who sets aside the conditions without consent shall make good the other's loss by re-adjustment. All we claim is that the party who finds it convenient to set aside the conditions of a tenancy shall not be placed in a position to retain the advantages minus any onerous or compensating conditions.

"Section 29 will have the mischievous effect attributed to it by the Hon'ble Mr. Evans; its effects could only be redeemed by the Government declaring that all suits for enhancement may be brought free of cost. That I deem to be impossible. Many urgent representations have been made to the Committee and out of it to cheapen costs of suits.

"It has been recommended to reduce court-fees and to expedite the hearing of suits—both very necessary. At present we are put to great expense and needless loss of time by the delays in the hearing of our suits; our witnesses are obliged to travel long distances only to be sent back. The lessening of court-fees is not sufficient; it is necessary to reduce process-fees also.

"I do not know how many of the hon'ble members here present are aware that if I procure a decree against a tenant for arrears of rent, if his holding consists of ten pieces of land, he must pay an attachment fee of Rs. 2 for each piece and also a further fee of Rs. 2 on each piece as a fee on sale. Such fees are exorbitant, and they fall on the judgment-debtor. Unless such are remedied, the provision of the Bill which substitutes sale of holding for ejectment after decree will be cruel.

"For all sums under Rs. 100 the judgment-debtor has to refund 65 per cent. of the principal as costs of the plaintiff; he has to stand all his own costs plus sale-fees if the holding is sold.

"The changes the Bill will necessitate in our modes of transacting business are very great. Receipts must be kept in counterfoil, with severe penalties attached for neglect to deliver; agreements must be registered; all accounts must be kept in bound books; a suit for pattá and kabúliyat has been set aside and an application for a declaration of conditions under section 158 substituted; the landlord must no longer neglect to deliver a receipt; and other changes too numerous to mention have been made—all improvements in a way; but the penalties for omission and commission are so severe, so many opportunities will be afforded for worrying the landlords, that the Bill if hastily or harshly administered may be turned into an engine of oppression. It must be remembered that to carry out the instructions of the Bill in their entirety the habits of a lifetime must be discarded. In attempting to follow your rules we shall require all your sympathy—much forbearance. Throughout the discussion much stress has been laid upon the necessity of compelling the landlords to keep their accounts in bound books, much discredit has been cast upon their mode of keeping accounts, but no one has thought it necessary to enquire if it has even been made possible to do otherwise than as we now do. When we keep our accounts in bound books they are called for in evidence not only in our own cases but in the interests of others; our servants have to take them to Court half a dozen times before their evidence is taken; our books are detained in or out of Court for days together; some of my books are detained for months; we are at the mercy of our opponents and of the Courts.

"I will leave the Hon'ble Council to judge of what use such books are to us when returned.

"The remedy we must leave to others to provide. All I can say is that, as the accuracy of the landlords' accounts will depend upon the punctuality with which they are written, it becomes a matter of the first importance that the present state of affairs be not allowed to continue; if it does, our second state will be worst than our first; the landlord will be compelled to keep two sets of books, one for himself and one for the Courts.

"Under the Bill a registered document is in many instances absolutely necessary; in all instances it will carry greater value than an unregistered one. The Hon'ble Mr. Evans has quoted the authority of the Board of Revenue to prove how difficult it is to induce tenants to register. I myself am a strong advocate of registration; registration should be encouraged in every way possible, but it remains for the Government to make registration possible. The Select Committee has called the attention of the Government to the necessity of expediting and cheapening registration: at present registration is in some cases almost prohibitory, in some cases quite so; at present every tenant must waste at least 48 hours of his time besides having to travel long distances; documents are impounded or returned for the most trivial errors; and if such is the case when registration is the exception and not the rule, what will it be when registration is made compulsory? Under the Bill there is no enhancement of the rents of a bhaoli tenure, and rightly so; the initial rent will be the rent for all time to come; but under the law a bhaoli agreement cannot be registered; should a dispute arise as to the rate of the tenant's rents, he must prove his right to hold under section 51 or pay at the rate others are paying. Another change is about to be made in the procedure, and I hope it will prove itself to be a beneficial one, but again all will depend upon the cost of the application.

"An application under section 158 to declare the terms and nature of a tenancy is to be substituted for the time-honoured but cumbersome practice of suit for the interchange of documents. There is nothing in the Bill to prohibit their interchange; on the contrary, they are made necessary at every step, they cannot be sued for. The change is a good one and practical, but it will take us some time to understand. If the cost is not made prohibitory, it should benefit both parties: as it is to be a simpler mode of proceeding I hope it will be a cheaper one. Under the Record-of-rights and Settlement chapter my good will, I hope, be effected; vast and exceptional powers are given to the Government under it; but those powers, as they are intended to meet exceptional cases, we may, I think, trust the Government to exercise them only in case of grave necessity. I believe this chapter, as it stood in the draft Bill, created no uneasiness, greater consternation, among the landlords than any other portion of the Bill. I hope when they fully realize the great changes that have been made in this chapter by the Select Committee they will be re-assured.

"Much as the Bill will do for the position of the raiyat in respect to his position he will stand in to his landlord, it does nothing for him with respect to his credit with his banker. It omits transferability from among the incidents attached to an occupancy-holding; on this point it leaves the law as it stands.

"I regret that the Government does not see its way to legalizing and controlling transfers of holdings. I do not now intend to re-open the question. I believe it would be a hopeless task to attempt to carry such an amendment of the Bill against the solid vote of the Government. I believe the measure will soon force itself on the attention of the Government, when they will have to review their present decision. By forcing on a discussion now I should weaken my case. I am strongly of opinion that legalized transferability of the whole holding is the only valid restriction that can be effectually put on the subdivision of holdings which is now going on all over the country, which landlords are in some instances encouraging, in others are powerless to prevent.

"There is only one other subject that I would wish to refer to. I will try to cease from monopolizing the time of this Hon'ble Council. I refer to the matter of contracts. A great outcry has been raised against the Government for prohibiting a tenant from contracting himself out of certain rights attached to tenancy. Although it is to my interest as a trader to support free contract on this matter I have voted with the majority of the Select Committee.

"Under the Contract Law a contract to be valid must be made with the free consent of parties, for a lawful consideration and for a lawful object.

"As well as I am able to remember, their representatives in or out of Council have never claimed a right to make a contract with their tenants for lawful consideration; all they have ever claimed is a right to induce their tenants to surrender away acquired rights under the shadow of a renewal of leases, or to debar them from acquiring prescriptive rights in the future. With reference to the other important and equally weighty matters contained in the Bill, such as preventing rates, under-raiyats, non-occupancy-raiyats, settled raiyats, presumptive proprietors' zirát land, merger, &c., and with reference to the gross-product limit which has been omitted from among its provisions, I will reserve what I have to say until the specific amendments come under the discussion of Your Excellency's Council.

"Before I cease, I would refer to a remark which fell from the Hon'ble Mr. Goodrich, that no provision has been made for the acquisition of land for charitable purposes. I think, if, the Bill is seen to, it will be found that section 84 provides for this; but I am sorry the majority of the Committee did not take their way to adopting my suggestion to include the acquisition of land for irrigation-purposes in the section. If it is possible to acquire land for the one purpose, it is possible to acquire it for the other."

His Honour THE LIEUTENANT-GOVERNOR said :—"My Lord, I do not think I should have attempted to say anything at the present stage of the discussion had it not been that I have been referred to by very many speakers who have

preceded me. We have had very appropriately an exhaustive statement from the hon'ble member in charge of the Bill, who has given us a full history of the proceedings since this Bill was last before the Council. We have had speeches also from most of the members of the Council—certainly from all on the Select Committee—dealing at length with the details and principles of the measure; and in these speeches we have had laid bare, at least I trust so, the thoughts and intents of the heart of each speaker as to the main issues with which we shall have to deal in the further consideration of the Bill. I think I shall best consult the wishes of my hon'ble colleagues in Council, and certainly my own convenience, if I limit what remarks I have to make upon the present occasion to the practical issues which have been raised by the speech of the Hon'ble the Mahárájá of Durbhunga, and by the speech of my hon'ble friend to the left who ably represents the British Indian Association and the zamíndárs of Bengal. All or most of the other points to which allusion has been made in the course of this debate will arise on a consideration of the various amendments which are upon the notice paper; and for myself I would prefer to deal with these in detail as they arise rather than by the running commentary of a general statement.

“Now the definite questions which are immediately before the Council are contained in the addresses of the Hon'ble the Mahárájá of Durbhunga and the Hon'ble Bábu Peári Mohan Mukerji. The Mahárájá says the Bill should be abandoned because it is a bad one; and the latter contends that the Bill has been imperfectly and insufficiently considered, and that therefore it should be postponed for re-publication. Anticipating the formal notice which stands in his name on the paper, he wishes that the postponement should be for three months, but we are all aware that that practically means a postponement for nine months or one year.

“The Mahárájá condemns the Bill, because, to use his own words, it was ‘discredited and disowned by the Select Committee’ on account of their want of unanimity as shown by the many dissents; and secondly, that the zamíndárs and raiyats are not agreed in regard to it; and lastly, that it is, of course, a gross breach of the solemn promises made by the Government in the Permanent Settlement. Now I do not think that the absence of union in the views of the Select Committee need distress the Mahárájá so much as it appears to do. We are dealing here with a very large measure; indeed, we may say that no larger measure has been under the consideration of the Government since the days of the Permanent Settlement. It is a measure also involving very deep and abstruse questions—questions which go back to a period even before the time of the Permanent Settlement; and it is complicated with innumerable details in all the relations between the landlord and tenant. It seems to me, having regard to the character of the legislation contemplated, impossible to have expected that union and unanimity in the opinions of the Committee which the Mahárájá so strongly desires. For, if we look at the composition of that Committee, we see at once what a variety of different local experience and interests they represent. You have the representatives of landlords of both sections of this great province of Bengal, of the landlords who have and own property both in Bengal Proper and in Behar, the circumstances and conditions of which vary in many important particulars. Then you have the hon'ble member from the North-Western Provinces, who brings to the consideration of the problem a very practical knowledge of the land system which exists in those provinces. We have also traditions of the Board of Revenue influentially represented by the Hon'ble Mr. Reynolds; the statistical research and information which have affected so many of our decisions in the person of Dr. Hunter; and the special usages and customs in which the Muhammadan community are interested; and lastly, not least, the influential opinion and support which my hon'ble friend Mr. Gibbon has brought to bear upon the whole subject, speaking in the interests of European planters, and as himself the manager of extensive landed properties.

“Having regard, then, to the constitution of the Committee, and to the well-known and admitted fact that there are wide differences in the circumstances of different parts of the province, the demands for a complete unanimity in the Report seem to me unreasonable.

enquiry was, I believe, not nearly so long as the time which has been given to this Bill. It is clear from the records of the day that Lord Cornwallis intended at first to make a decennial settlement as an experimental measure on which a permanent settlement might be based; but so impatient was he to secure the enactment of the measure before his period of office expired, that he passed it before even the assent of the Court of Directors had been obtained to his proposals; so that what was intended in the first instance to be only a decennial settlement came into operation as a permanent settlement. I am, however, attacked by the hon'ble member (Báhu Peári Mohan Mukerji) as to what took place in my own Council with regard to a Bill for the appointment of kanungos and patwáris, in the course of the discussion upon which I expressed the opinion that great darkness prevailed with regard to all the relations of landlords and tenants; and he asks, with reference to this, how can I press forward a Bill of this character, while I plead the existence of such gross general ignorance upon all material facts bearing upon the subject? I need not enter here into a discussion of the merits of that Bill. It is acknowledged to be a measure subsidiary to this Bill. If the chapter in this Bill which relates to the survey and record of rights falls through, the Patwári Bill in the Bengal Council will not be proceeded with. But it must be obvious to every one that if a cadastral survey and preparation of a record of rights is to form a material part of the present legislation,—and I would sooner abandon many parts of the Bill than that,—there must be some recognised agency to record the changes which take place from time to time, or else the results of that survey and record will be thrown away in a few months. Now, when I complain of the darkness and ignorance which prevail as to the relations between landlords and tenants, I allude to those kinds of facts of which no one has given us a more direct and practical illustration than the hon'ble member himself. The members of the Select Committee will remember that when we were dealing with some questions as to providing a form of receipts for rent in connection with this Bill—a form which was to show the name of the tenant, the quantity of land he held, and possibly the boundaries of it, the rent he paid, and simple details of that nature—the hon'ble member opposed the proposal on the ground that not one zamíndár in a hundred would be able to give such information. I say that if the zamíndárs do not know the names of their tenants, and the land they hold, and what rent they pay, we are in grosser darkness than I could have conceived possible. Now a survey and record of rights would give authoritative information on all such points as these. But the possession or non-possession of that knowledge certainly does not affect the merits of a measure like this, whose primary object is to declare and establish the rights of tenants in their relations to the zamíndár, and to try and secure to them greater fixity of tenure, and to afford them some protection against continuous and unlimited enhancements. The issue here which the hon'ble member raises, and which he has a perfect right to raise, is that the Government has no business to attempt any such thing; but the right or wrong of Government intervention depends altogether on the interpretation of the Regulations on which the Permanent Settlement was framed. We all know that there is a great deal of difference in opinion regarding that important settlement. The zamíndárs contend that in dealing with this Bill as we are doing we are depriving them of those rights which were guaranteed to them by the British Government in the beginning of this century; and the argument is used that, as the claim of the zamíndár to do just as he likes with his own is indefeasible, they will accept nothing else and nothing less. I never could admit the validity of such a plea. The contention is a very one-sided view of the Permanent Settlement, for I think that, if you examine Regulations I to VIII of 1793, you will find that there is nowhere throughout them anything more in the way of a promise than the single promise that the public demand on the land should be limited in perpetuity. The reasons for adopting that principle we know, because they are recorded in the Regulations. That promise, notwithstanding grievous provocations, has been kept for all these 90 years, and it will remain inviolate. But I assert most strongly that to urge that the whole Permanent Settlement was passed in the interests of the zamíndárs is a very one-sided aspect of the case. For, apart from the very strong reservation which the Government recorded at

the time that it would, whenever it thought fit, legislate for the protection of the cultivator, we have express mention in those Regulations of the positive rights of the raiyats. It may be true, as the hon'ble and learned member (Mr. Evans) said the other day, that the settlement of rents between the raiyats and zamindárs was, in 1793, a matter to some extent of contract. But two things in this connection have to be borne in mind—that the competition in those days was for raiyats to clear and cultivate the land, and the zamindárs naturally had a motive for leniency; and secondly, there was, as found in the Regulations, the absolute barrier against undue exactions of the parganá rate which was known and respected in every district.

"I know that the zamindárs in dealing with interpretations regarding the Permanent Settlement are very unwilling that any reference should be made to contemporary history. They have openly said so in a public document. For my own part I do not see how we can avoid a reference to contemporary opinion when we have to interpret an important Act like the one under notice; and we are justified in looking to what eminent men of the time said on this point. There is valuable evidence on the subject scattered among the pages of contemporary writings, and I will read to the Council some extracts bearing upon the issue to which I have referred:—

'Sir Philip Francis, in a Minute written in 1776, considered that the rate of assessment per bighá should be fixed for ever upon the land, no matter who might be the occupant.

'Warren Hastings wrote in the same strain on 1st November 1776—"Many other points of enquiry will also be useful to secure to the raiyats the permanent and undisputed possession of their lands, and to guard them against arbitrary exaction,"—the term "exactions" from raiyats signifying in that day the levy of more than the established parganá rate of rent.

'Sir John Shore, in the same spirit, was not content that the Permanent Settlement should be with the zamindár alone. He observed: "And at present we must give every possible security to the raiyats as well as, or not merely, to the zamindár. This is so essential a point that it ought not to be conceded to any plan." The Court of Directors on 19th September, 1792, approving of these views, recognised it as an object of the Perpetual Settlement that it should secure to the great body of the raiyats the same equity and certainty as to the amount of their rents, and the same undisturbed enjoyment of the fruits of their industry, which we mean to give to the zamindárs themselves. Twenty-seven years later, the Court, on 15th January, 1819, deliberately re-affirmed:—"We fully subscribe to the truth of Mr. Sisson's declaration that the faith of the State is to the full as solemnly pledged to uphold the cultivator of the soil in the unmolested enjoyment of his long-established rights, as it is to maintain the zamindár in the possession of his estate, or to abstain from increasing the public revenue permanently assessed upon him."

"Nothing, it seems to me, could be more conclusive of the privileges and position of the raiyats than these statements. They indicate at least the intentions of those in authority when the Permanent Settlement was made, and it was a misfortune for the country that they were not carried out at the time. The agitation which has been going on now for several years brings the case to a climax, and demands a final settlement on the lines of this Bill. I shall certainly support the motion that the Bill be taken into consideration, and shall oppose most strongly any motion for postponement. I am quite certain that we incur a risk in putting off the final settlement of this question; and I trust the zamindárs will understand that it is the settled policy of the Government that the right of the raiyat to hold his land is as clear and undisputable so long as he pays a fair and reasonable rent, as is the right of the zamindár to hold his estate so long as he pays his revenue."

The Hon'ble MR. ILBERT said:—

"MY LORD,—I do not propose at this stage of the debate to discuss point by point the objections which have been brought against the particular provisions of this measure. But there are two criticisms of a general character about which I should like to make some remarks, and I shall have a few words to say on the question of urgency, which, though it is raised more directly by the motion which stands in the name of my hon'ble friend Bábu Pári Mohan Mukerji, has been discussed in connection with the motion now technically before the Council. Of the two criticisms to which I have referred, one is that the Bill has been so changed by the Select Committee as to have lost its fundamental characteristics, and the other is that the Bill

as now revised does not possess those qualities of completeness and finality which are essential to good legislation.

"I do not wish to minimize or underrate the importance of the changes which this measure has undergone, not merely since the date of its first preparation by the Rent Commission, but since the date of its introduction into this Council; but I do undertake to say that those changes are fully explained and justified by the circumstances under which the Bill was prepared and introduced, and by the nature of the subject-matter with which it deals, and that they do not in any way warrant the charge that the Bill in its present form involves a departure from the principles on which it was originally based, or that the Select Committee have lost sight of or abandoned the objects which the Government of India had in view.

"This Bill, as we all know, took its origin in a draft which was framed by the Bengal Rent Commission. Now, what was the nature and scope of the task which the Rent Commission undertook? It was a task of no ordinary magnitude. It was a task singularly arduous, ambitious and comprehensive. They undertook to frame a law of landlord and tenant which should be applicable to the whole of Bengal and Behar, with certain exceptions. They proposed to make important alterations in that law. They undertook, in so doing, not merely to amend the existing Acts and Regulations, but to repeal them and to re-enact them in a consolidated form with the necessary modifications. And last, but not least, they proposed to codify the whole of the judge-made law on the relations of landlord and tenant in the Lower Provinces. In short they undertook, at one and the same time, to amend, to consolidate and to codify. Now, in dealing with so difficult and delicate a subject as the law of landlord and tenant, an ordinary legislator thinks himself fortunate if he achieves with some degree of success any one of these three objects: that he should be able to achieve them all is more than any mortal is entitled to expect. Accordingly, when the Government of India came to consider from the point of view of practical legislation the Bill submitted to them by the Bengal Government,—which was in fact the Rent Commission Bill with sundry modifications,—one of the first conclusions at which they arrived was that it would be desirable to drop so much of it as merely codified existing law, and to leave the measure one of amendment and consolidation. I will not trouble you at length with the reasons which led me among others to this conclusion—a conclusion about the soundness of which I have never had any doubt. They were reasons which did not involve the slightest disparagement of the admirable work which had been done by the learned author of the Digest of the Law of Landlord and Tenant in Bengal, and did not imply any scepticism as to the value of codification, or as to the importance of continuing the great work which has been commenced for India by the framers of our codifying Acts. Shortly stated, the reasons were these. Apart from any doubt which we might feel as to the expediency or possibility of attempting to present in a code the effect of judicial decisions on subordinate rules or propositions of law, it was clear that up to this time the process of codification had only been applied with success to those portions of the English common law which are suitable to the circumstances of India; the general principles of the English law of landlord and tenant had quite recently been codified by my learned predecessor Mr. Whitley Stokes in that chapter of the Transfer of Property Act which relates to leases; and the legislature on passing that measure into law had expressly declared that this chapter—the chapter relating to leases—is not suitable to the relations which exist between landlord and tenant in the Mufassal. Furthermore, we held that, even if the law with which we had to deal admitted of codification, it was of the first importance to simplify and reduce in bulk as much as possible the long and complicated measure which had been laid before us by the Government of Bengal. . . Accordingly, as I have said, the merely codifying portions of the Bill were dropped, and, as I hold, wisely dropped; but the mere fact that this measure once professed to be a Code has given it an appearance of completeness and finality which was always illusory, and which has had an unfortunate effect.

"Even in its reduced form the Bill was sufficiently long and complicated, and was in a shape—I am speaking merely of form and not of substance—was in

a shape which would have made an English Minister reluctant to submit it to Parliament. For it is a received maxim of English legislation that when you have important changes to make in the law—changes which are likely to encounter much opposition or to invite much discussion—you should not attempt to combine the two processes of amendment and consolidation, because by so doing you divert the attention of Parliament and the public from the real issues before them. You raise questions which have been already settled or are of minor importance, and you thus materially impede and embarrass the passage of the measure through the House.

“In this country, where the machinery of legislation works more easily and smoothly, it has always been held—whether it will continue to be so held if we have many more such notice-papers as that which has been laid on the table with reference to this Bill I cannot say, but at all events it has always been held—up to this time that the advantages to the public of consolidation outweigh what may be called the tactical disadvantages of presenting a too widely extended front for opposition and criticism; and accordingly we have, as a general rule, whenever we have had to make extensive changes in the law, applied the process of repeal and re-enactment. The Government of India did not think that they would be justified in the present instance in departing from this practice, but at the same time I am bound to confess that in the course of the discussion of this measure I have found abundant reason for appreciating the practical wisdom of the English rule. For there can be no doubt that the form in which this Bill has come before the public has tended to obscure the main issues which are raised by the present legislation, and has roused many of those ghosts of buried controversies which still hover and shriek round the Permanent Settlement Regulations and Act X of 1859. Let us endeavour to abstract our minds from those parts of the Bill which merely reproduce existing law, and those parts which embody miscellaneous amendments of minor importance, and consider what were the main defects in the existing law which the Rent Commission proposed to remedy, and what were the main remedies which they proposed to apply for the removal of these defects. The main defects were two: first, that the existing law gave, or appeared to give, to the raiyat rights which he could not prove; and secondly, that the law gave, or professed to give, to the zamindár remedies which he could not enforce. Whether, by reason of any deliberate policy of shifting tenants' holdings, or by reason of local customs of cultivation, or by reason of the absence of proper landmarks, but at all events in fact the raiyat was unable to prove that kind of twelve years' occupation which was necessary to give him occupancy-rights under Act X of 1859. And the zamindárs found the process of recovering their rents through the Courts tedious, and the process of enhancement through the Courts unworkable. Want of adequate legal security for the raiyat, want of adequate legal facilities for the landlord—those were two substantial defects which were made the subject of repeated complaints before the Commission. And at the same time that the Rent Commission admitted that there were in the existing law these defects, which impaired its efficiency as a law and prevented it from achieving the objects which it was intended and expected to achieve, the Famine Commission, looking at the subject from a somewhat different point of view, came to much the same conclusion with respect to one of these defects, and pointed out that the absence of adequate legal security for the tenant had produced and was producing disastrous economical effects.

“These, then, were the practical problems which the Rent Commission—sitting, not as codifiers or as consolidators, but as amenders of the law—had to solve:—whether they could devise in the interest of the tenants more effectual checks against liability to capricious eviction and excessive rackrenting; whether they could devise in the interest of the landlords more effectual facilities for the ascertainment and recovery of their just dues. Reasonable security for the tenant, reasonable facilities for the landlord—these were the two things which they had to endeavour to provide. Suggestions for attaining these objects poured in upon them in great abundance, and from very different quarters. It was their duty to consider these suggestions; to sift

them carefully; to view them in the light of different interests and different experiences; to recommend them for adoption if they appeared to be reasonable and practicable; to reject them if they appeared to be unreasonable or impracticable. And that, Sir, is the history of this measure from its first inception to the present time. The process which has been continuously applied to it has been a careful sifting of numerous suggestions which have been put forward with the view of meeting certain specific evils. The Government of Bengal took up the suggestions of the Rent Commission, made them the subject of a very careful examination, and then transmitted them with modifications to the Government of India. The Government of India examined with equal care the suggestions laid before them by the Government of Bengal, and, with the approval of the Secretary of State, embodied in the Bill which was introduced into this Council such of them as appeared to afford a reasonable prospect of working with success. That in the course of this process the measure should have undergone considerable modification is no matter for surprise, but at the same time is no ground of blame to the Rent Commission, no cause for imputation against the Government of India or the Select Committee of this Council. The Rent Commission would have been much to blame if, in the exercise of the duties imposed upon them, they had rejected any suggestion which appeared on the face of it to be reasonable: the Government of India would have been equally to blame if they had not incorporated in their original Bill such of the proposals laid before them, as, with the information then at their disposal, seemed to offer a fair prospect of meeting the requirements of the case; the Select Committee would have been still more to blame if they had obstinately stuck to these proposals, or had adopted any alternative suggestion which might be subsequently made by the Bengal Government, after further inquiry and examination had thrown grave doubts on their fairness or feasibility.

"There is another circumstance which has not a little obscured the real nature of the changes which have from time to time been made. In the course of the discussions which take place on a measure of this nature ranging as it does over a considerable ground, and affecting a great variety and number of interests, it always happens that some particular proposal assumes a factitious importance, and comes to be described, in varying metaphors, as the keystone or core or kernel of the Bill. I always distrust these phrases. They usually mean that some particular feature of a measure has happened to strike the imagination of some particular writer or set of writers, to coincide specially with his or their sympathies or prepossessions, or to assume exceptional prominence from some one point of view, and when it disappears or assumes a less prominent position a cry is raised that the measure is irretrievably ruined, and that it is no longer of any value.

"There have been a good many keystones and cores and kernels of the Rent Bill. There was a time, in the earlier discussions of this measure, when the proposal most in vogue was a proposal which not unnaturally found favour in zamindari quarters, a proposal to devise some kind of summary procedure for the recovery of rents. This was to be the be-all and end-all of legislation on the subject of landlord and tenant. 'Give us back our Huftum and our Fur chum,' said the zamindars, 'and all will be well. Or, at all events, if you can not do that, put the raiyat who is sued for rent in the same position as if he had signed a bill of exchange, that is to say, had agreed in writing to pay a specified sum of money to a specified person at a specified time. This was a form of 'facility' which was much discussed by the Rent Commission, and the conclusion to which they came about it was substantially the same as that which was subsequently arrived at by the Government of India. I spoke at such length on this topic in obtaining leave to introduce the Bill that I may be pardoned for not dwelling on it at any length on the present occasion. The conclusions to which we came were in short these; not that the difficulties complained of by the landlords were non-existent, but that the remedies suggested were superficial; that where the rights involved are obscure and uncertain, and the facts difficult to ascertain, no mere tinkering of procedure would provide a method of judicial de-

termination which should be at once speedy and just. But at the same time I expressed a hope that when the measure came to be fully discussed other expedients for simplifying the procedure might be devised. In the course of the long discussions which have since taken place sundry suggestions for that purpose have been made; some of these were brought before the Select Committee by my lamented friend the late Rai Kristodás Pál; others have been embodied in a paper written by Bábú Mohini Mohan Roy, who was himself a Member of the Rent Commission; others again have been communicated to me privately by my friend the Mahārāja Sir Jotindra Mohan Tagore. The Select Committee have not overlooked or disregarded any of these suggestions. On the contrary, they have given them their most careful attention. We invited judicial officers to examine them and express their opinions upon them, and we specially referred them for the consideration and opinion of the Calcutta High Court. But the replies which we have received have been unfavourable to these suggestions. We have been told, and told on the highest authority, that they could not be adopted without serious risk of failure of justice. Under these circumstances it was impossible for us to endorse recommendations which had by the authority most competent to express an opinion upon them—I mean the Judges of the Calcutta High Court—been unanimously and decisively condemned. It would have been a satisfaction to the Members of the Select Committee, as it would have been a satisfaction to the Hon'ble Judges, if we had been able to accept any of the suggestions put forward for the simplification of procedure and the removal of the means too often employed by raiyats to harass their zamíndárs. But in the face of such strong and authoritative expressions of opinion that these suggestions were dangerous or impracticable, we could not take upon ourselves the responsibility of recommending their adoption. Some minor amendments of procedure we have indeed proposed, and I believe that they will be found useful as far as they go. But I fully agree with the deliberate opinion of the Rent Commission and of the High Court that it is in other quarters than the amendment of procedure that the true remedy for difficulties in the realization of rents is to be found. Some of these remedies can, as the Judges point out, be provided by executive action; means of providing others are supplied by this Bill; and it is to the machinery that we propose to provide for the ascertainment and recording of obscure and disputed facts and rights that the zamíndárs, if they are properly advised, should, I believe, look for a removal of the difficulties which they now experience in enforcing their rights.

"On this point, then, the views of the Select Committee are in complete accordance with those of the Rent Commission and with those which the Government of India entertained and expressed on the introduction of this Bill.

"But with respect to other matters I freely admit that, in the course of the deliberations which have taken place on this measure, the Select Committee have found themselves compelled to drop certain proposals to which at one time considerable importance was attached by their authors, and from which considerable advantages were expected to accrue. Take, for instance, the proposals as to the preparation of tables of rates. These proposals formed a very prominent feature of the Bill which was submitted to the Government of India by the Bengal Government, and they were incorporated by the Government of India in their original Bill, though not without expressions of great doubt as to their feasibility. There was a great deal to be said for these proposals, and, if they had proved capable of being carried out, they would have simplified many questions and removed many difficulties. Therefore, I think the Government was fully justified in inserting them in the Bill which was laid before this Council two years ago, and that they were entitled to a fair trial before being rejected as unworkable. The Bengal Government did give them a fair trial; they deputed special officers to try and prepare tables of rates on the lines indicated in the Bill; and the result of their inquiries and experiments was to satisfy both the Bengal Government and the Select Committee that the expectations once based on this particular scheme were not likely to be realized. Very similar has been

the fate of the gross-produce limit. This particular proposal did not, my memory serves me rightly, figure very largely in the early discussions on this measure; it was adopted by the Rent Commission but without, as it appears to me, any adequate examination or consideration of the difficulties by which it was attended; it formed also part of the proposals embodied in the Bill introduced by the Government of India; but whilst I find in the papers and speeches relating to the Bill indications of doubt as to the possibility of imposing any such general limit, or as to the propriety of the particular limit proposed, I do not find anything to show that it was regarded two years ago as being an essential feature of the measure. It was not until a comparatively late epoch that it attained the dignity of being described as the 'core' of the Rent Bill. Now, it must be admitted that it would be eminently satisfactory if we could devise some form of ultimate barrier against which the waves of rackrenting should ineffectually dash; and when the subject was discussed in the Select Committee—and it underwent a very full and thorough discussion before the Committee—there was a strong feeling on the part of the majority of the members in favour of imposing such a limit, if only a fair and workable limit could be devised. But when we proceeded to examine the facts and figures on which the particular fractional limit proposed in the Bill was based, we considered them insufficient to warrant the inferences drawn from them, and at the same time we were informed by the Bengal Government that to fix the limit at any other fraction would be to provide an ineffectual protection against that form of rackrenting which it was the object of the limit to counteract. Under these circumstances we reluctantly came to the conclusion that this was a form of check which we were not in a position to impose.

"Take, again, those provisions of the Bill which have been the subject of more and hotter controversy than, perhaps, any other of its provisions. They mean those which relate to the transferability of the occupancy-right. The object of the Rent Commission, the object of the Bengal Government in the earlier drafts of the Bill, the object of the Government of India in the Bill of two years ago, was to recognize and legalize a practice which, whether for good or for evil, either had grown up or was fast growing up in all parts of the Provinces, but to surround it with such checks and limitations as might be considered necessary or advisable for the purpose of preventing it from being used to the detriment either of the zamindár or of the raiyat. That, I repeat, was the object which we all had in view: we wished to recognize and confirm existing customs, to give them the express sanction of the law, but at the same time to give them a reasonable shape. We found, however, that the existing customs were so multiform that it would be impossible to devise any one general form of legal check on the right of alienation which might not reasonably be charged with causing hardship to the zamindár in one part of the country, and hardship to the raiyat in another; and, this being so, the conclusion at which the majority of the Committee, after many intermediate experiments and suggestions, ultimately arrived was that, if varieties of custom were to be recognized at all, they had better be recognized in their entirety, and that the balance of advantages was in favour of leaving the custom, at all events for the present, unregulated by any express provision of law. In arriving at this conclusion individual members of the Committee, as would naturally be the case, reached the same goal by different paths. The question was an eminently arguable one, and was one as to which both the advocates of the zamindárs and the advocates of the raiyat were much divided in their views,—I know for instance that the view taken of it by my hon'ble friend the Maharaja of Durbhunga differed materially from that taken by my hon'ble friend Babú Peári Mohan Mukerji,—and it had to be determined with reference not only to the consideration whether the right of transfer was in itself a good thing or a bad thing, but with reference also to such considerations as whether the advantages of having a positive and definite but inelastic rule outweighed the disadvantages incidental to an elastic but uncertain custom, whether the mahajan purchaser of whom so much has been heard was a reality or a bugbear, and last, but not least, whether any discouragement which might be imposed on the practice of sale would not operate as an encouragement of the practice of sub-letting. It was under the influence of all these different considerations that we came to the conclusion that with

regard to this particular matter the natural check imposed by custom and usage would probably operate better than any artificial checks which could, under existing circumstances, be imposed by law, and that the safer and more prudent course would be to abstain, at all events for the present, from positive legislation.

"There is no foundation for the suggestion that such a change as this involves a radical departure from the principles of the original Bill. Nor is there any foundation for the suggestion that we have by any of the provisions of the Bill as now revised violated any pledges which we gave on the introduction of this measure. We have been told that the power given to reduce rents in cases where a special settlement is made is inconsistent with the assurance that was given that there would be no reduction of existing rents. Now it is important to be accurate about what was actually said and written with reference to this point. On looking at our despatch of 17th October, 1882 (paragraph 17), I find that we explained our intention to be that a raiyat should not be at liberty to sue for a reduction of rent on the *sole* ground that it exceeds that indicated by the table of rates. The assurance was that rents were not to be reduced solely on the ground of their being above those shown in the table of rates, and I need hardly point out that the Bill contains no provision inconsistent with this assurance.

"In my own speech on obtaining leave to introduce the Bill I referred specially to this point. What I said was this :—

'On a comparison of the provisions for enhancement with the provisions for reduction, it might be said that they have a somewhat one-sided appearance. The landlord can use the table of rates for the purpose of levelling up; the tenant cannot use it for the purpose of levelling down. But it must be remembered that the principle on which the Bill is framed is to proceed as far as practicable on the basis of existing rents, and that nothing is further from our intention than to bring about a general reduction of rents. Whether under exceptional circumstances and in special areas—such, for instance, as the area in Behar, where we learn from recent reports that the average rates all round have been enhanced by 500 per cent. in the last 43 years, whilst the area under cultivation has actually decreased, and the rise in prices during the same period has been at most 73 per cent.—it may not be necessary to take steps, if not for a reduction, at least for a re-adjustment of the rates of rent, is a separate and difficult question on which I will not enter now. But I repeat that proposals for a general reduction of rents form no part of the Bill.'

"I fail to discover in the Bill as now amended anything which is in the slightest degree inconsistent with any of the statements which I have just quoted. What we intend by the section to which reference has been made is that in very special and exceptional cases special and exceptional powers should be exercised.

"My Lord, I will not go through the other changes which have been made in this Bill since its introduction. The changes themselves, and the reasons for making them, have been fully and completely explained by my hon'ble friend Sir Stuart Bayley, and I have nothing to add to his exposition. I have listened sympathetically to the expressions of regret which have fallen from the lips of several hon'ble members for some of those changes; but I have heard nothing which has satisfied me that the grounds on which they were made were not good and sufficient, or that the arguments which have weighed with the majority of us in the Select Committee are likely to produce a different effect when brought forward in Council. What I wish specially to guard against is any confusion between means and ends, between matters of principle and matters of detail. Where we have seen fit to modify our views we have modified them not with respect to the general principles by which our legislation should be guided, not with respect to the objects at which we ought to aim, but with respect to the particular means which it may be necessary, expedient or advisable to adopt for the purpose of attaining those objects. The objects which we had in view in introducing this legislation were the objects which we have in view now, namely, the provision of reasonable security for the tenant, of reasonable facilities for the landlord. As to the particular form and degree of the securities or facilities which the circumstances of the case justify or require, that is a question with respect to which we may justifiably modify our views in the light of further experience and inquiry. We have given a little more in one direction, a little less in another; but the

general scope and tendency of our proposals remains what it was. Thus dealing with the occupancy-raiyat we have lessened the area over which rights may be acquired, but we have, at the same time, facilitated the proof of the rights to which he is entitled within that area. We have removed some of the checks to which enhancement of his rent was subjected, but at the same time we have tightened others, and have extended the period during which he is to have absolute immunity from all enhancement. Again, in dealing with the landlord, we have declined to adopt suggestions which have been made to us for taking away from him any ground of enhancement through the Courts to which, from long usage or otherwise, he may reasonably claim to be entitled. We have declined to adopt any suggestion which would have had the effect of making any of those grounds unworkable, and thus of perpetuating what has been justly described as a public scandal; we have endeavoured to give the landlord a right which could be honestly enforced through the machinery of the Courts and not dishonestly abused as an engine of oppression out of Court; and we have endeavoured to assist the Courts by indicating somewhat more clearly than under the present law the circumstances under which, and the limitations subject to which, the landlord's remedy is to be applied.

"With reference to these and several other provisions of the Bill, the question has usually been a question not of principle but of degree—a question where we should draw the line between conflicting claims, and, as is usual with boundary disputes, our decision has not been accepted with satisfaction by either party. The question which you are entitled to ask is, 'What is the net result of our proposals?' Do they give too much or leave too much to one side or to the other? The question is *not*, 'Does the Bill satisfy the expectations, reasonable or unreasonable, of one party or of the other party?' but does it—to use a phrase to which some of our critics appear to entertain an insuperable objection—does it afford a fair and equitable solution of an exceptionally difficult problem—a fair and equitable compromise between claims which are conflicting and irreconcilable? What we have endeavoured to frame has been not a landlord's Bill, nor a tenant's Bill, but a just Bill. We have endeavoured to give substantial security to the tenant without restricting more than is necessary the powers of the landlord. We have endeavoured to give reasonable facilities to the landlord without weakening more than is inevitable the customary privileges of the tenant. Whether and how far we have succeeded in our endeavour is a question which I leave to persons of cool and dispassionate judgment to determine. After hearing the vehement and angry denunciations by which we have been assailed on either side, they will, I am disposed to think, come to the conclusion that the Government of India has not discharged the duty which was imposed upon it of acting as a just and impartial arbiter between conflicting claims.

"I deny, then, that the Bill which is now laid before you involves a departure from the principles by which the Government of India was guided in its introduction. What foundation is there for the other charge to which I have referred, that it is wanting in completeness and finality? 'I had hoped,' says His Honour the Lieutenant-Governor, in his minute of dissent, 'that the legislation now in hand would have been carried with it some measure of finality'; 'but,' he goes on, 'in its present outcome there is scarcely the assurance which had been expected of a final settlement of many important principles connected with a Tenancy Bill in the Lower Provinces of Bengal.' 'I am unable,' says my hon'ble friend Mr. Reynolds, 'to regard the Bill in the form which it has now assumed as an adequate and final settlement of the question raised in this great controversy.

"Sir, in one sense I admit the charge. That the Bill is one-sided, I deny; that it is not complete or final I will admit. But I will go further and say that any Bill of this kind which claimed for itself the characteristics of completeness and finality would carry its condemnation on its face. Look at the social and economical condition of Bengal at the present day. What are its most striking features? Are they not transformation, transition, growth and change? Here, as elsewhere in India, and here perhaps more than anywhere else in India, you find the past and the present, and

things and new, brought into sudden and violent contact with each other, with results which are often unexpected, and which, unless there is some intervention to temper the shock, may be disastrous. You have been told with truth—and the truth is one which cannot be too often repeated or too strongly insisted on—that the Bengali raiyat is not the same thing as the English farmer, that the Bengali zamindár is not the same thing as the modern English landlord, that the rules which govern, and should govern, the relations of zamindár and raiyat are not those rules of the law of landlord and tenant with which the modern English lawyer is most familiar.

“The Bengali raiyat is not the same thing as the English farmer; he is something widely different from him. But he presents many curious and instructive points of resemblance to the English customary tenant of some six or seven centuries ago. The rights and powers claimed by the zamindár are not unlike those once claimed by the feudal lord of the manor; the privileges, duties and liabilities of the raiyat resemble in some important particulars those which once belonged to the English customary tenant, and which were gradually developed into the status either of the free-holder or of the copy-holder. In the phrase which is still technically applied to the English copy-holder, namely, that he holds ‘at the will of the lord according to the custom of the manor,’ we discern echoes of the controversies which once raged round the customary tenant of the English manor, and which still rage round the position of the Bengali raiyat—controversies in which the assertion of high proprietary rights on the part of the landlord is set against the assertion of strong customary privileges on the part of the tenant. If we were to pursue the investigation further we should find equally suggestive analogies. The bewildering multitude of tenures with local variations of nomenclature and incidents finds its parallel in the multitude of subordinate interests in land which are recorded on the Domesday survey, the English record of rights of the eleventh century. Again, it is well known that there is no point in English legal history which is more obscure than the question of the extent to which, and the circumstances under which, alienation of land was legally recognised and actually took place before the 13th century. But in the midst of this obscurity one fact is clearly established, namely, that such alienation as took place assumed the form not of sale but of sub-infeudation or sub-letting, and that the extent to which this sub-letting was carried was distasteful to the superior landlords. We know that at the instance of the great lords a famous statute was passed to stop sub-letting; we know that while the intention of the statute was to stop sub-letting its effect was to legalize free sale, that it enabled the fee-simple tenant to alienate his interest without consulting his lord, and that it has since become the foundation of the modern English law of the sale of land. If there had been a Hansard in the days when the Statute ‘Quia Emptores’ became law, he might perhaps have supplied us with an additional arsenal of arguments for and against the comparative merits and demerits of sub-letting and free sale.

“However, I do not intend to weary the Council with any elaborate historical disquisition. My object in touching on these analogies between the past and the present is not to demonstrate—what has been demonstrated to satiety—that the application of the modern English landlord and tenant law to the relations of zamindár and raiyat would be both an anachronism and a political blunder, but also to illustrate some of the exceptional difficulties which surround any attempt either to declare or to amend the law bearing on those relations. For to say that the Bengali raiyat is still living in an age which to us Englishmen has become an age of the past, is to present only one side of the picture. There is another side to it. Side by side with the landlord who exercises, and is content to exercise, his old customary seigniorial rights so far as they are compatible with the modern system of Government, we have the auction-purchaser who has bought his rights as a commercial speculation, and thinks only how he can turn them to the best advantage. Side by side with the hereditary tenant, cultivating and living on his land in the old traditional fashion, we have the enterprising planter, who has got his lease and wishes to work it so as to extract from the

land the greatest possible profit in the smallest possible time. The modern theory of competition rents is jostling the old practice of customary rates; the new fashion of terminable leases is threatening to displace ancient occupancy rights. The thirteenth century is being brought face to face with the nineteenth century, and is striving with more or less success to understand and accommodate itself to its ways. The cultivator for subsistence giving way before, or developing into, the cultivator for profit; those who have hitherto walked in the dim twilight of custom are emerging into the harsh and fierce glare of law as administered by the Courts. The ideas, habits and customs of widely different ages and widely different civilization are being thrown into a common crucible, and are assuming new and strange forms. We cannot arrest this process of change; we cannot predict with certainty the rate at which it will progress or the direction which it will take if left to itself. All that we can do is to endeavour by such means as are at our disposal to guide it in the right direction; to ease off the abruptness of the transition from the old to the new, from an age of feudalism to an age of industrialism; to bridge over the interval between status and contract; to prevent custom from being ousted too violently by competition; to see that rules of law based on commercial transactions between hard and keen men of business are not applied to the ignorant and unlettered peasant before he is able to understand them or to resist them.

“Can we afford to stand aside and let things drift, trusting that they may somehow come out right in the end? Such may be a policy which would commend itself to some of the influential classes in this country, to men of the strong hand and the long purse; such is not a policy which the British Government in India has ever ventured, or can ever venture, to adopt; such is not our conception of the duty which we owe to the millions whom Providence has confided to our care. We are responsible for the introduction into this country of forces which threaten to revolutionize and disintegrate its social and economic system; we cannot fold our hands and let them work in accordance with natural blind laws. We must, to the best of our ability, endeavour to regulate and control their operations, and in so doing it is inevitable that we should occasionally interfere in a manner and to an extent which, to those whose institutions have not, for long ages, undergone the strain imposed by foreign conquest or foreign immigration, may not unnaturally appear difficult to justify or explain.

“That in so doing we should be charged with ignoring or violating the laws of political economy is a matter of course. We do not ignore or violate the laws. On the contrary, the whole of our action as a State in legislation of this kind is based on a recognition and appreciation of the laws which regulate the production and distribution of wealth, just as the whole of our action as a State in dealing with famine is based on the recognition and appreciation of the laws, so far as they are discoverable, which regulate the recurrence of famines. We do not ignore these laws, but we proceed on the view that the operation is capable of being modified and controlled by human action.

“Assuming, then, that interference is justifiable and necessary, what kind of interference is possible and expedient, what kind of legislation is suitable to the circumstances with which we have to deal? Must we not admit, are we not always being compelled to admit, that it is a legislation of opportunism? For a transitional period final legislation is neither appropriate nor possible. What we have to do is to establish a *modus vivendi*, a working arrangement not merely between conflicting interests, but between the customs, habits, ideas and ways of different ages and different forms of civilization. Legislation must contain much that is in the nature of expedients, adjustments, compromises; it will inevitably contain provisions which will be to political economists a stumbling-block, and to lawyers—I will say even law-lords—foolishness, but which, for all that, may be based on good and common sense.

“Again, whilst fully acknowledging the necessity—the urgent necessity—of interference on some points, we can afford to admit the wisdom of not

interference on others. There are some proposals about the expediency and suitability of which we can make up our minds with reasonable certainty; there are others about which we do not see our way so clearly, and with respect to which we should prefer to wait a while. There may be points—I frankly admit that there are points—with respect to which the provisions of this Bill are imperfect and incomplete, and with respect to which we are leaving our successors to supplement our task. But the fact that we are unable to do all that we might have wished to do is no reason why we should not do what we can; the fact that there are evils for which no suitable remedy has yet been found is no reason for delaying to apply to other evils such remedies as may appear to be suitable; to admit that the range of human prevision is limited is no unmanly confession of impotence; to acknowledge that the morrow will have its task is no ground for putting off the task of the day.

“What the Council have to consider as practical men is, not whether this is an ideally perfect measure, not whether it is a final settlement of questions between landlord and tenant in Bengal, not whether it is likely to usher in a millennium either for the zamindár or for the raiyat, but whether it represents a step in advance, whether it does anything substantial towards removing admitted defects in the existing law, whether it does not give some substantial form of security to the tenant, some reasonable facilities to the landlord. It is because I believe that the measure, however it may fall short of ideal perfection, does embody substantial improvements in the existing law, that I commend it to the favourable consideration of the Council.

“One word in conclusion on the question which, though it is not technically raised by the present motion, has been appropriately discussed upon it—the question whether we should now proceed with the consideration of this measure or should defer its consideration until the expiration of a certain interval after the Bill has been re-published. The period of delay for which Bábú Peári Mohan Mukerji asks is a period of three months, but we all know that this practically means a delay of not less than a year, and therefore the question before the Council will be whether they will hang up the measure for another year, and thereby, amongst other things, condemn the officers of the Bengal Government and their own Committee to a re-commencement of what my friend the Lieutenant-Governor has properly described as their Sisyphean tasks; the former of piling up reports which are written in the summer, edited and annotated in the autumn, discussed in the winter, and shelved in the spring; the latter of renewing, under circumstances which involve a lamentable sacrifice of valuable time, discussions, the renewal of which is only rendered possible by the fact that the human memory is incapable of retaining, for more than a very limited time, the vast store of facts and arguments which have accumulated round this Bill.

“Now on what ground is this motion based? Is it on the ground that the public have not had sufficient time to consider the points of difference between the Bill which was published with the Preliminary Report, and the Bill which has now been laid on the table. My hon'ble friend Bábú Peári Mohan Mukerji has referred to the Resolution which was issued rather more than two years ago with reference to the desirability of giving greater publicity to legislative measures. That Resolution issued from my Department, and therefore I am in a special manner responsible for it. I concur entirely in every word that it contains, and I have done, and shall continue to do, all in my power to give effect to the principles on which it insists. If, therefore, the procedure which we now propose to adopt were in any manner inconsistent with that Resolution, I should be justly chargeable with inconsistency. But it is not inconsistent with that Resolution. The answer to the suggestion that no sufficient time has been given for the consideration of the Bill as now amended has been supplied by my hon'ble friend Sir Stuart Bayley, and it is this, that the alterations which have been made in the Bill since the date of its last publication are almost entirely in the nature of excision and reduction, and that we have not added any new matter of such importance as to require the opinion of the public upon it. Or is the motion before the Council based on

the wider ground that the information laid before the Select Committee is not sufficient to justify their recommending the adoption of any such proposals as those embodied in the Bill? On this point, again, I need only refer to what has been said by my hon'ble friend Sir Steuart Bayley as to the exceptionally searching and exhaustive nature of the inquiries and reports on which our conclusions are based, and express in the most emphatic manner my concurrence with his opinion that the constitution and procedure of the Select Committees of this Council are entirely unsuitable for that kind of examination of witnesses which has been suggested. That there are depths of this vast subject which we have not fathomed to the bottom, that there are tracts which we have left unexplored, nobody denies; what we do say is that the information before us was sufficient, and sufficiently tested, to enable us to come to certain definite conclusions on certain important points, and that it is upon those conclusions that our recommendations are based. My hon'ble friend the Mahārāja of Durbhunga claims the support of the majority of the Select Committee for the motion for delay, and says that the majority of them signed dissents from certain more or less important recommendations of the Report, and therefore must be taken to have dissented from the specific recommendation that the Bill be passed as now amended. The fallacy is obvious, and the accuracy of the assertion is easily put to the test. It will be tested shortly by the vote which is to be given on Bāhū Peāri Mohan Mukerji's motion. I am one of those members of the Select Committee whose signature to the Report is conspicuous by the absence of a decorating star, but on the question whether there should or should not be further delay in the prosecution of this measure I appeal with confidence to the majority of the Select Committee. To the unflagging assiduity with which the members of that Committee have devoted themselves to their arduous labours no one is more willing to testify and render grateful acknowledgment than their chairman. That they should respond with alacrity to an invitation to a renewal of their labours one could hardly expect, unless indeed they belong to that exceptional class of mortals whose conception of Heaven is that of a place where congregations ne'er break up, and the sittings of Select Committees never end. But in all seriousness I apprehend that their reply would be that the information laid before them, though not complete, was sufficient for the practical purposes they had in view; that further information would not be likely to bring more united counsels; that they had completed their task, whether well or ill, at all events to the best of their ability; and that another year's delay would not be likely either materially to enlarge their knowledge, or materially to modify their conclusions.

"As for those hon'ble members to whom the privilege or penance of sharing in the deliberations of the Committee has not been extended, and who must therefore content themselves with a broad and general view of the measure which is laid before them, I would ask them merely to consider whether the measure may not, in its present shape, be fairly regarded as a substantial and honest piece of work, and whether the advantages which might possibly arise from further enquiry and discussion are not far outweighed by the disadvantages necessarily incidental to the prolongation for an indefinite period of a state of uncertainty, tension and irritation which is in the highest degree prejudicial to the interests of landlord and tenant alike."

His Excellency THE PRESIDENT said:—"I do not think it necessary that I should trouble the Council with any observations of my own at this stage of our proceedings. I shall have ample opportunity, when we come to discuss the several points in this Bill with respect to which amendments are to be moved, of expressing my opinion in regard to them. I will therefore content myself by saying that, although it is likely that during the course of our deliberations this Bill will be considerably improved in many of its particulars, I have no hesitation whatever in giving to its general features my cordial and sincere support. I have convinced myself that it is, as my hon'ble-colleague has just said, a very honest and conscientious piece of work. I am quite certain that those who have engaged in advancing it to its present stage have been actuated by the sole desire of doing equal justice to all those interests which are dealt with under the Bill. It cannot be seriously

urged that this Council has not a right to legislate in the direction proposed. It so happens that I became Under-Secretary of State for India while the legislation which resulted in Act X of 1859 was still under discussion, and I then came to the conclusion, which further examination has only confirmed, that it would be idle to contend that legislation of this description is any invasion whatever of the rights accorded to the zamindars under the Permanent Settlement. If I thought that any clause of the Bill interfered with rights which have been granted to any class of Her Majesty's subjects in India by the Imperial Government, I certainly would not be found among its supporters; but, on the contrary, I believe that this Bill is in perfect harmony with those principles which inspired the authors of the Permanent Settlement; and I am quite certain that hereafter, when the present controversies have subsided, even those who consider their interests most injuriously affected by what it is proposed to do will acknowledge that this legislation has benefitted the agricultural interests of the country. With regard to the special point which is before us, namely, whether or not the present Bill should be hung up for another year, I can only say that, in the presence of the all but unanimous opinion which has been delivered by my colleagues in favor of proceeding at once to the immediate consideration of the Bill as amended by the Select Committee, it would be impossible for me, even if I myself did not share that opinion, to undertake the responsibility of delaying a measure, the postponement of which, I am told by so many persons competent to speak with authority on the subject, would be so disastrous. In conclusion I may observe that I for one have listened with the greatest interest and pleasure to the discussion which has taken place. Although I have certainly done my best to acquaint myself with all the facts and arguments bearing on this question as far as they are contained in the voluminous literature connected with the subject, this is the first occasion on which I have had the advantage of hearing it discussed by persons so capable of handling it. I have been specially struck with the moderation, the ability, the temper and with the eloquence with which my several colleagues have placed us in possession of their respective views, and I may be permitted to add that the Native members of this Council were certainly not those who have shown the least ability in dealing with the question."

The motion was put and agreed to.

The Hon'ble BABU PEARI MOHAN MUKERJI moved that the Bill as amended by the Select Committee to which it was referred be re-published, and that the consideration of the measure by the Council be deferred for at least three months from the date of its re-publication.

He said the hon'ble members of the Council were already in possession of the reasons why he considered such a course desirable. If the opinion of hon'ble members was that the republication of the Bill at that stage was inexpedient, he would ask whether His Excellency the President could not see his way to put off the consideration of the amendments on the provisions of the Bill for two or three weeks, with a view to enable hon'ble members who were not members of the Select Committee to study the amended Bill, and to enable English-knowing landlords and tenants to give their opinions on the subject.

The Hon'ble Sir STEUART BAYLEY pointed out that the proposition of the hon'ble mover of the amendment simply amounted to this, that the postponement of the Bill for two or three weeks meant its postponement for one year. This, he presumed, was open to the same objection as the first amendment. As had also been pointed out by the Hon'ble Mr. Gibbon, any postponement of the measure would lead to the continuance of the agitation against the Bill. For these reasons he would ask the Council to reject the amendment.

The amendment was put and negatived.

The Council then adjourned to Wednesday, 4th March.

R. J. CROSTHWAITE,

FORT WILLIAM; }
The 13th March, 1885. }

Offg. Secretary to the Government of India,
Legislative Department.

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Budget Estimates	1883-84.
Revised Estimates	1883-84.
Accounts	1883-84.

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General Statement of

RECEIPTS.	For details, vide Abstract.	ACCOUNTS, 1882-83.	BUDGET ESTIMATE, 1883-84.	REVISED ESTIMATE, 1883-84.	ACCOUNTS, 1883-84.
		£	£	£	£
Revenue—					
B.—Principal Heads of Revenue—					
Land Revenue . . . . .	...	21,876,047	21,792,700	21,869,500	22,361,899
Opium . . . . .	...	9,499,594	9,200,000	9,483,200	9,556,501
Salt . . . . .	...	6,177,781	6,167,000	6,267,200	6,145,413
Stamps . . . . .	...	3,379,681	3,427,200	3,495,400	3,513,201
Excise . . . . .	...	3,609,561	3,623,300	3,774,800	3,836,961
Other Heads	A	6,410,947	6,383,900	6,491,000	6,623,716
TOTAL PRINCIPAL HEADS	A	50,953,611	50,594,100	51,381,100	52,037,691
C.—Post Office, Telegraph, and Mint	"	1,708,994	1,670,000	1,623,100	1,672,761
D.—Receipts by Civil Departments	"	1,437,246	1,402,300	1,437,000	1,427,729
E.—Miscellaneous	"	1,378,515	1,269,500	1,414,300	1,512,604
G.—Revenue from Productive Public Works	"	12,224,100	12,355,600	12,969,800	13,240,507
H.—Receipts on account of Public Works not classed as Productive	"	830,582	864,700	826,200	879,897
K.—Receipts by Military Departments	"	1,592,183	865,800	918,400	956,232
TOTAL REVENUE . . . . .	...	70,125,231	69,022,000	70,569,900	71,727,421
Extraordinary Receipts—					
Assets of the Bombay Civil Fund taken over by Government . . . . .	...	815,345	...	...	...
Credit for Public Works "Ordinary" Expenditure now taken as Productive and charged to Capital . . . . .	...	15,214	...	...	28,105
Debt, Deposits, and Advances—					
O.—Permanent Debt (net Incurred)	C	2,509,159	2,060,000	2,981,200	3,062,953
P.—Unfunded Debt (net Incurred)	"	...	594,400	637,400	352,480
Q.—Deposits and Advances (net)	"	708,023	...	...	...
R.—Loans to Municipalities, Native States, &c. (net Recoveries)	"	299,042	54,800	174,100	171,960
S.—Capital of Guaranteed and Subsidized Companies (net Receipts)	"	1,596,619	...	...	...
T.—Remittances (net)	"	186,211	...	632,100	10,120
U.—Secretary of State's Bills drawn	"	14,119,128	16,300,000	17,800,000	17,599,805
TOTAL RECEIPTS . . . . .	...	90,373,963	88,031,200	92,794,700	92,952,844
V.—Balance on April 1st—England . . . . .	...	2,620,909	3,037,109	3,429,874	3,429,874
India . . . . .	...	14,522,913	13,840,013	14,821,550	14,821,550
GRAND TOTAL	C	...	...	...	...

Accounts and Estimates.

Rs. 10—£1.

Disbursements.	For details, vide Abstract.	ACCOUNTS, 1882-83.	BUDGET ESTIMATE, 1883-84.	REVISED ESTIMATE, 1883-84.	ACCOUNTS, 1883-84.
Expenditure—		£	£	£	£
A.—Interest	B	4,468,132	4,264,000	4,249,700	4,276,266
B.—Direct Demands on the Revenues	"	8,476,968	8,634,300	8,479,700	8,482,613
C.—Post Office, Telegraph, and Mint	"	1,908,569	2,039,800	2,020,400	1,984,058
D.—Salaries and Expenses of Civil Departments	"	10,947,971	11,153,600	11,307,000	11,250,038
E.—Miscellaneous Civil Charges	"	3,890,407	3,968,100	3,960,200	3,882,529
F.—Famine Relief and Insurance	"	1,500,000	1,500,000	1,500,000	1,500,000
G.—Expenditure on Productive Public Works (Revenue Account)	"	11,741,747	11,836,400	12,059,700	12,033,873
H.—Expenditure on Public Works not classed as Productive	"	7,165,747	7,056,100	6,841,400	6,580,721
K.—Army Services	"	17,440,250	16,064,000	17,126,600	16,975,750
L.—Exchange on Transactions with London	"	3,081,433	3,548,000	3,860,000	3,838,756
TOTAL . . . . .	...	70,621,224	70,064,300	71,404,700	70,804,604
M.—Add—Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	End of B	167,372	63,600	90,300	164,444
Deduct—Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances	"	—1,369,998	—1,562,900	—1,196,500	—629,123
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	69,418,598	68,565,000	70,298,500	70,339,925
N.—Productive Public Works, Capital Account—	End of B				
Expenditure during the year	B	4,649,898	3,820,100	4,031,800	3,992,029
Expenditure formerly treated as Ordinary now transferred to Capital by credit as an Extraordinary Receipt . . . . .	...	15,214	...	...	28,105
Debt, Deposits, and Advances—					
O.—Permanent Debt (net Discharged)	C	...	...	...	...
P.—Unfunded Debt (net Discharged)	"	164,601	...	...	...
Q.—Deposits and Advances (net)	"	...	585,200	2,046,900	690,233
R.—Loans to Municipalities and Native States, &c. (net Advances) . . . . .	"	...	...	...	...
S.—Capital of Guaranteed and Subsidized Companies (net Withdrawals)	"	...	1,236,700	570,800	843,589
T.—Remittances (net)	"	...	391,000	...	...
U.—Secretary of State's Bills paid	"	15,018,056	16,300,000	18,051,900	17,997,240
TOTAL DISBURSEMENTS . . . . .	...	89,266,361	90,898,000	94,999,900	93,891,121
V.—Balance on March 31st—England . . . . .	...	3,429,874	2,313,609	3,606,174	4,113,221
India . . . . .	...	14,821,550	11,696,713	12,440,050	13,199,926
GRAND TOTAL £ . . . . .	...	107,517,785	104,908,322	111,046,124	111,204,268

Abstract A.—Details.

The figures in thick type are those

BUDGET ESTIMATE, 1883-84.					
	England, (Imperial).	India.			TOTAL.
		Imperial.	Provincial.	Local.	
	£	£	£	£	£
B.—Principal Heads of Revenue—					
I.—Land Revenue . . . . .	...	13,514,500	8,155,900	122,300	21,792,700
II.—Opium . . . . .	...	9,200,000	...	...	9,200,000
III.—Salt . . . . .	...	6,136,500	30,500	...	6,167,000
IV.—Stamps . . . . .	...	1,729,600	1,697,600	...	3,427,200
V.—Excise . . . . .	...	1,826,300	1,795,700	1,300	3,623,300
VI.—Provincial Rates . . . . .	...	500	612,600	2,075,100	2,688,200
VII.—Customs . . . . .	...	1,061,800	193,300	...	1,255,100
VIII.—Assessed Taxes . . . . .	...	261,700	261,700	...	523,400
IX.—Forest	2,500	426,800	506,500	...	935,800
X.—Registration . . . . .	...	140,600	139,800	...	280,400
XI.—Tributes from Native States . . . . .	...	701,000	...	...	701,000
TOTAL	2,500	34,999,300	13,393,600	2,198,700	50,594,100
C.—Post Office, Telegraph, and Mint—					
XII.—Post Office . . . . .	...	1,006,000	3,000	1,900	1,010,900
XIII.—Telegraph	43,000	514,000	100	...	557,100
XIV.—Mint . . . . .	...	102,000	...	...	102,000
TOTAL	43,000	1,622,000	3,100	1,900	1,670,000
D.—Receipts by Civil Departments—					
XV.—Law and Justice . . . . .	...	39,200	605,400	400	645,000
XVI.—Police . . . . .	...	200	185,400	40,600	226,200
XVII.—Marine . . . . .	...	89,000	118,100	...	207,100
XVIII.—Education . . . . .	...	900	134,700	69,300	204,900
XIX.—Medical	2,000	100	30,700	15,800	48,600
XX.—Scientific and other Minor Departments	500	17,200	43,300	9,500	70,500
TOTAL	2,500	146,600	1,117,600	135,600	1,402,300
E.—Miscellaneous—					
XXI.—Interest	5,000	615,600	13,700	10,700	651,000
XXII.—Receipts in aid of Superannuation, &c.	99,700	168,400	25,000	100	293,200
XXIII.—Stationery and Printing . . . . .	...	7,000	50,200	...	57,200
XXIV.—Miscellaneous	8,000	38,700	132,000	89,400	268,100
TOTAL	112,700	829,700	220,900	106,200	1,269,500
G.—Revenue from Productive Public Works—					
XXV.—State Railways (Gross Earnings) . . . . .	...	1,984,000	746,500	...	2,730,500
East Indian Railway (Gross Earnings)	200	4,655,000	...	...	4,655,200
XXVI.—Guaranteed Railways (net Traffic Receipts) . . . . .	...	3,539,000	...	...	3,539,000
XXVII.—Irrigation and Navigation (direct Receipts) . . . . .	...	273,200	612,200	...	885,400
XXVIII.—Portion of Land Revenue due to Irrigation . . . . .	...	545,500	...	...	545,500
TOTAL	200	10,996,700	1,358,700	...	12,355,600
H.—Receipts on account of Public Works not classed as Productive—					
XXIX.—State Railways . . . . .	...	157,400	34,500	...	191,900
XXX.—Subsidized Railways	1,000	10,000	...	...	11,000
Southern Mahratta Railway . . . . .	...	...	...	...	...
XXXI.—Irrigation and Navigation . . . . .	...	31,000	109,300	1,000	141,300
XXXII.—Military Works . . . . .	...	39,200	...	...	39,200
XXXIII.—Civil Buildings, Roads, and Services	17,400	7,300	337,200	119,400	481,300
TOTAL	18,400	244,900	481,000	120,400	864,700
I.—Receipts by Military Departments—					
XXXIV.—Army	41,000	824,800	...	...	865,800
XXXV.—{ Military Operations in Afghanistan . . . . .	...	...	...	...	...
{ Ditto ditto Egypt . . . . .	...	...	...	...	...
TOTAL	41,000	824,800	...	...	865,800
	220,300	49,664,000			

Revenue.

which appear in the General Account.

R10 = £1.

REVISED ESTIMATE, 1883-84.					ACCOUNTS, 1883-84.				
England (Imperial).	India.			Total.	England (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.			Imperial.	Provincial.	Local.	
£	£	£	£	£	£	£	£	£	£
...	14,206,600	7,536,400	126,500	21,869,500	...	14,424,845	7,808,777	128,277	22,361,899
...	9,483,200	...	...	9,483,200	...	9,556,501	...	...	9,556,501
...	6,240,500	26,700	...	6,267,200	...	6,118,285	27,128	...	6,145,413
...	1,762,300	1,733,100	...	3,495,400	...	1,771,495	1,741,706	...	3,513,201
...	1,898,800	1,872,300	3,700	3,774,800	...	1,930,636	1,902,009	4,316	3,836,961
...	600	631,400	2,102,900	2,734,900	...	553	627,984	2,250,194	2,878,731
...	1,064,000	182,000	...	1,246,000	...	1,023,857	163,409	...	1,187,266
...	258,400	258,500	...	516,900	...	263,045	263,042	...	526,087
2,400	461,900	545,600	...	1,009,900	3,109	481,986	567,095	...	1,052,190
...	131,500	130,600	...	262,100	...	129,942	129,013	...	258,955
...	721,200	...	...	721,200	...	720,487	...	...	720,487
2,400	36,229,000	12,916,600	2,233,100	51,381,100	3,109	36,421,632	13,230,163	2,382,787	52,037,691
...	1,006,900	3,200	1,600	1,011,700	...	1,014,199	3,004	1,540	1,018,743
51,400	473,400	300	...	525,100	51,424	470,793	353	...	522,570
...	86,300	...	...	86,300	35	131,413	...	...	131,448
51,400	1,566,600	3,500	1,600	1,623,100	51,459	1,616,405	3,357	1,540	1,672,761
...	35,400	553,600	...	589,000	...	46,837	526,987	35	573,859
...	500	270,800	39,500	310,800	...	346	268,638	42,890	311,874
...	77,500	123,400	...	200,900	...	75,982	116,885	...	192,867
...	1,200	134,400	65,300	200,900	...	1,229	133,339	69,859	204,427
2,000	...	33,000	15,200	50,200	2,413	2	36,139	16,417	54,971
1,200	16,900	57,700	9,400	85,200	1,038	18,574	58,085	12,034	89,731
3,200	131,500	1,172,900	129,400	1,437,000	3,451	142,970	1,140,073	141,235	1,427,729
29,000	727,600	14,800	19,400	790,800	29,722	784,680	15,116	19,945	849,463
99,600	172,900	27,100	100	299,700	101,255	172,545	28,610	27	302,437
...	7,000	45,900	...	52,900	...	7,264	43,331	...	50,595
18,000	42,100	110,700	100,100	270,900	4,881	42,553	149,875	112,800	310,109
146,600	949,600	198,500	119,600	1,414,300	135,858	1,007,042	236,932	132,772	1,512,604
...	2,335,600	751,700	...	3,087,300	...	2,325,422	756,826	...	3,082,248
200	5,030,000	...	...	5,030,200	230	4,999,179	...	...	4,999,409
...	3,365,000	...	...	3,365,000	...	3,688,143	...	...	3,688,143
...	284,400	660,100	...	944,500	...	284,634	651,947	...	936,581
...	542,800	...	...	542,800	...	534,126	...	...	534,126
200	11,557,800	1,411,800	...	12,969,800	230	11,831,504	1,408,773	...	13,240,507
...	160,900	14,000	...	174,900	...	172,899	14,079	...	186,978
2,700	...	...	...	2,700	2,645	...	...	...	2,645
...	...	...	...	...	...	77	...	...	77
...	28,900	111,000	2,700	142,600	...	30,886	107,898	3,088	141,872
...	36,700	...	...	36,700	...	44,062	...	...	44,062
16,900	7,000	316,000	129,400	469,300	16,575	7,044	343,434	137,210	504,263
19,600	233,500	441,000	132,100	826,200	19,220	254,968	465,411	140,298	879,897
57,500	859,600	...	...	917,100	52,458	900,066	...	...	952,524
...
...	1,300	...	...	1,300	...	3,708	...	...	3,708
57,500	860,900	...	...	918,400	52,458	902,774	...	...	956,212

Abstract B.—Details

The figures in thick type are the

	England (Imperial).	BUDGET ESTIMATE, 1883-84.			
		India.			Total.
		Imperial.	Provincial.	Local.	
A.—Interest—					
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	£ 2,494,700	£ 1,321,900	£ 7,000	£ ...	£ 3,823,600
2.—Do. on other Obligations.	3,000	433,700	...	3,700	440,400
TOTAL	2,497,700	1,755,600	7,000	3,700	4,264,000
B.—Direct Demands on the Revenues—					
3.—Refunds and Drawbacks	...	129,200	61,500	5,200	195,900
4.—Assignments and Compensations	...	547,600	698,500	...	1,246,100
Charges in respect of Collection, <i>vis.</i> —					
5.—Land Revenue	900	280,400	2,591,300	339,100	3,211,700
6.—Opium (including cost of Production)	1,000	2,164,300	...	...	2,165,300
7.—Salt (including cost of Production)	...	482,400	63,900	...	546,300
8.—Stamps	23,400	25,100	54,500	...	103,000
9.—Excise	...	47,000	46,600	800	94,400
10.—Provincial Rates	...	...	4,700	46,400	51,100
11.—Customs	...	...	143,700	...	143,700
12.—Assessed Taxes	...	7,000	7,000	...	14,000
13.—Forest	5,000	297,400	374,100	...	676,500
14.—Registration	...	93,400	92,900	...	186,300
TOTAL	30,300	4,073,800	4,138,700	391,500	8,634,300
C.—Post Office, Telegraph, and Mint—					
15.—Post Office	102,000	1,016,000	37,200	67,600	1,222,800
16.—Telegraph	198,000	543,200	400	...	741,600
17.—Mint	4,200	71,200	...	...	75,400
TOTAL	304,200	1,630,400	37,600	67,600	2,039,800
D.—Salaries and Expenses of Civil Departments—					
18.—General Administration	239,000	592,500	697,700	25,700	1,554,900
19.—Law and Justice	1,600	162,900	3,182,100	100	3,346,700
20.—Police	...	76,400	2,344,800	286,800	2,708,000
21.—Marine (including River Navigation)	136,700	229,500	149,200	...	515,400
22.—Education	300	9,200	754,300	436,300	1,200,100
23.—Ecclesiastical	300	167,300	...	...	167,600
24.—Medical	7,500	14,500	543,100	157,600	722,700
25.—Political	27,300	414,300	700	100	442,400
26.—Scientific and other Minor Departments	20,800	262,400	174,300	38,300	495,800
TOTAL	433,500	1,929,000	7,846,200	944,900	11,153,600
E.—Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	79,300	664,100	...	...	743,400
28.—Civil Furlough and Absentee Allowances	225,000	1,500	...	...	226,500
29.—Superannuation Allowances and Pensions	1,415,000	232,000	523,600	700	2,171,300
30.—Stationery and Printing	133,000	23,900	349,500	3,400	462,000
31.—Miscellaneous	30,000	69,400	171,100	94,400	364,900
TOTAL	1,882,300	943,100	1,044,200	98,500	3,968,100
F.—Famine Relief and Insurance—					
32.—Famine Relief	...	...	12,500	...	12,500
33.—Protective Works, Railways	...	1,012,500	...	...	1,012,500
34.—Protective Works, Irrigation	...	343,300	...	...	343,300
35.—Reduction of Debt	...	131,700	...	...	131,700
TOTAL	...	1,487,500	12,500	...	1,500,000
G.—Expenditure on Productive Public Works (Revenue Account)—					
36.—State Railways (Working Expenses)	...	1,165,800	407,000	...	1,572,800
East Indian Railway (Working Expenses)	...	1,936,400	...	...	1,936,400
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	...	583,300	...	...	583,300
38.—Irrigation and Navign. (Working Expenses)	...	248,800	300,500	...	549,300
39.—Charges in respect of Capital—					
a. Interest on Debt—					
State Railways	...	1,004,900	303,100	...	1,308,000
East Indian and Eastern Bengal Rys.	301,600	200,900	...	...	502,500
Irrigation and Navigation	...	388,000	465,700	...	853,700
Miscellaneous Public Improvements	...	21,600	...	...	21,600
b. Annuities in purchase of Guaranteed Railways (including Sinking Funds)	1,207,600	...	...	...	1,207,600
c. Guaranteed Railways (Interest)	3,296,000	5,200	...	...	3,301,200

of Expenditure.

which appear in the General Account.

$R_{10} = £1.$

REVISED ESTIMATE, 1883-84.					ACCOUNTS, 1883-84.				
England (Imperial).	India.			Total.	England. (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.			Imperial.	Provincial.	Local.	
£	£	£	£	£	£	£	£	£	
2,442,900	1,364,700	...	...	3,807,600	2,442,210	1,376,821	...	3,819,031
5,100	434,100	...	2,900	442,100	5,123	447,354	...	457,235	
2,448,000	1,798,800	...	2,900	4,240,700	2,447,333	1,824,175	...	4,276,266	
...	155,200	212,300	6,900	374,400	...	150,949	229,795	388,270	
...	559,700	696,500	...	1,256,200	...	543,467	695,373	1,238,840	
300	261,200	2,646,000	335,000	3,242,500	260	279,546	2,670,234	3,329,147	
1,300	1,862,200	...	...	1,863,500	1,280	1,853,410	...	1,854,690
4,100	414,500	60,300	...	478,900	4,085	377,995	64,561	446,641	
27,700	25,200	57,800	...	110,700	27,815	24,146	57,133	109,094	
...	46,300	45,800	700	92,800	...	46,030	45,699	92,359	
...	...	4,800	48,300	53,100	...	...	4,608	54,547
...	...	138,200	...	138,200	...	...	139,345	139,345
...	6,800	6,800	...	13,600	...	6,607	6,607	13,214	
4,600	305,000	375,400	...	685,000	5,864	291,325	352,186	649,375	
...	85,700	85,100	...	170,800	...	83,760	83,331	167,091	
38,000	3,721,800	4,329,000	390,900	8,479,700	39,304	3,657,235	4,348,872	8,482,613	
105,600	1,019,000	37,100	64,200	1,225,900	106,487	1,024,491	38,673	1,234,481	
172,600	533,100	6,100	...	711,800	156,277	507,203	5,759	669,239	
5,100	77,600	...	...	82,700	4,428	75,910	...	80,338
283,300	1,629,700	43,200	64,200	2,020,400	267,192	1,607,604	44,432	1,984,058	
241,700	603,700	708,900	32,000	1,586,300	239,354	585,046	718,232	1,598,379	
300	159,200	3,102,100	100	3,261,700	374	159,735	3,078,624	3,238,811	
...	66,700	2,415,900	278,000	2,760,600	...	68,901	2,408,468	2,761,054	
211,200	278,700	156,800	...	646,700	196,787	246,934	145,847	589,568	
100	10,900	753,000	418,500	1,182,500	145	11,487	757,997	1,184,194	
300	159,900	...	...	160,200	310	158,802	...	159,112
7,700	17,300	539,900	148,100	713,000	7,472	17,150	543,367	716,825	
25,900	508,900	500	400	535,700	26,041	505,971	484	532,665	
24,500	240,900	158,200	36,700	460,300	20,896	248,813	167,118	469,430	
511,700	2,046,200	7,835,300	913,800	11,307,000	491,379	2,002,839	7,820,137	11,250,038	
79,800	665,700	...	...	745,500	79,776	670,476	...	750,252
217,000	700	...	...	217,700	216,916	3,431	...	220,347
1,425,000	219,100	527,300	800	2,172,200	1,416,978	212,325	525,943	2,156,278	
123,000	2,400	374,900	4,300	504,600	112,518	6,907	362,805	485,657	
33,500	66,400	145,000	75,300	320,200	20,123	35,078	139,195	269,995	
1,878,300	954,300	1,047,200	80,400	3,960,200	1,846,311	928,217	1,027,943	3,882,529	
200	700	9,100	...	10,000	89	1,485	7,611	9,185	
...	625,900	...	...	625,900	...	626,461	...	626,461
...	291,000	...	...	291,000	26	283,191	...	283,217
...	573,100	...	...	573,100	...	581,137	...	581,137
200	1,490,700	9,100	...	1,500,000	115	1,492,274	7,611	1,500,000	
...	1,244,600	446,400	...	1,691,000	...	1,261,037	444,618	1,705,655	
...	2,045,500	...	...	2,045,500	...	1,996,842	...	1,996,842
...	641,500	...	...	641,500	...	637,272	...	637,272
...	214,500	304,500	...	519,000	43	213,482	301,312	514,837	
...	1,017,400	303,600	...	1,321,000	...	1,027,074	302,697	1,329,771	
311,400	191,400	...	...	502,800	311,593	192,699	...	504,292
...	382,300	463,400	...	845,700	...	382,143	463,181	845,324	
...	
1,203,300	...	...	...	1,203,300	1,203,118	...	...	1,203,118
3,284,200	5,700	...	...	3,289,900	3,284,241	12,521	...	3,296,762
								12,033,87	

of Expenditure—continued.

R10 = £1

REVISED ESTIMATE, 1883-84.					ACCOUNTS, 1883-84.				
England (Imperial).	India.			Total.	England (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.			Imperial.	Provincial.	Local.	
£	£	£	£	£	£	£	£	£	£
9,958,400	17,384,400	14,781,700	1,452,200	43,576,700	9,890,629	17,235,414	14,760,803	1,522,531	43,409,377
...	89,000	—463,600	...	—374,600	...	79,040	—473,367	...	—394,327
...	160,400	10,500	...	170,900	...	147,626	10,075	...	157,701
27,800	65,000	7,500	...	100,300	27,801	47,616	6,957	...	82,374
...	86,000	...	...	86,000	...	85,568	...	...	85,568
...	—22,500	...	...	—22,500	97	102,832	...	...	102,929
1,700	536,200	258,000	1,100	797,000	1,591	513,861	232,831	2,621	750,904
5,800	1,030,700	...	...	1,036,500	5,825	1,012,303	...	...	1,018,128
88,800	1,140,100	2,157,400	1,661,500	5,047,800	86,515	1,005,360	2,131,812	1,553,757	4,777,444
124,100	3,084,900	1,969,800	1,662,600	6,841,400	121,829	2,994,206	1,908,308	1,556,378	6,580,721
5,059,700	12,016,700	...	...	17,076,400	5,017,422	11,904,292	...	...	16,921,714
...
5,900	44,300	...	...	50,200	6,162	47,874	...	...	54,036
5,065,600	12,061,000	...	...	17,126,600	5,023,584	11,952,166	...	...	16,975,750
...	3,860,000	...	...	3,860,000	...	3,838,756	...	...	3,838,756
15,148,100	36,390,300	16,751,500	3,114,800	71,404,700	15,036,042	36,020,542	16,669,111	3,078,909	70,804,604
51,538,400	...	...	...	...	51,056,584	...	...	...	...
...	...	+403,200	—403,200	...	...	...	+345,819	—345,819	...
...	...	+61,000	+29,300	...	+1,387,496	...	+87,032	+77,412	...
271,400	...	—1,071,400	—125,100	...	...	...	—617,253	—11,870	...
51,809,800	16,144,300	2,615,800	...	...	52,444,080	16,484,709	2,798,632	...	...
760,000	2,309,800	...	...	3,069,800	769,728	2,233,343	...	...	3,003,071
504,000	238,000	...	...	742,000	510,319	233,298	...	...	743,617
...	...	...	...	...	55,942	...	...	...	55,942
11,000	729,300	...	...	740,300	8,573	701,111	...	...	709,684
12,800	...	...	...	12,800	12,785	...	...	...	12,785
...	—533,100	...	...	—533,100	...	—533,070	...	...	—533,070
1,287,800	2,744,000	...	...	4,031,800	1,357,347	2,634,682	...	...	3,992,029

other than Revenue and Expenditure.

which appear in the General Account.

	BUDGET ESTIMATE, 1883-84.			REVISED ESTIMATE, 1883-84.			ACCOUNTS, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure (from Abstract B)	14,132,100	55,932,200	70,064,300	15,148,100	56,256,600	71,404,700	15,036,042	55,768,562	70,804,604
Add Provincial Surpluses transferred to "Deposits"	...	+63,600	+63,600	...	+90,300	+90,300	...	+164,444	+164,444
Deduct Provincial Deficits charged against "Deposits"	...	—1,562,900	—1,562,900	...	—1,196,500	—1,196,500	...	—629,123	—629,123
Productive Public Works Capital Expenditure.	834,600	2,985,500	3,820,100	1,287,800	2,744,000	4,031,800	1,357,347	2,634,682	3,992,029
								28,105	28,105
O Permanent Debt discharged—									
East India Bonds	...	...	...	2,600	...	...	1,400	...	...
India 5 p. c. Stock	10,000	...	...	10,000	...	...	3,491	...	...
5½ p. c. Loans	...	...	...	...	...	...	...	10,830	...
5 p. c. Loans	...	...	...	...	...	...	...	146	...
4½ p. c. Loans	...	...	...	...	...	...	...	450	...
4 p. c. Loans	...	...	...	...	...	...	...	1,301	...
Debentures, &c., E. I.	...	...	...	...	...	...	...	...	...
Railway	...	...	...	30,400	...	...	35,140	...	...
Miscellaneous	500,000	30,000	...	...	26,000	...	...	73	...

Abstract C.—*Details of Receipts and Disbursements*

	BUDGET ESTIMATE, 1883-84.			REVISED ESTIMATE, 1883-84.			ACCOUNTS, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	220,300	71,401,700		804,900	72,815,200		856,786	74,014,524	
P Unfunded Debt—									
Temporary Loans	...	...		1,250,000	...		1,250,000	...	
Special Loans	...	...		...	...		...	...
Treasury Notes	...	337,000		...	251,300		...	251,307	
Deposits of Service Funds	4,100	694,900		4,400	654,600		4,339	649,951	
Savings Bank Deposits	...	1,766,100		...	2,477,600		...	2,479,857	
TOTAL	4,100	2,798,000	2,802,100	1,254,400	3,383,500	4,637,900	1,254,339	3,381,115	4,635,4
NET	...	...	594,400	...	...	637,400	...	...	852,4
Q Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	63,600		...	90,300		...	164,444	
Commission for the Reduction of Debt	...	131,700		...	573,300		...	581,137	
Excluded Local Funds	...	591,100		...	660,100		...	763,554	
Political Funds	...	6,600		...	6,000		...	8,178	
Railway Funds	...	21,600		...	19,200		...	16,904	
Military Prize Funds	...	...		...	...		...	30	
Departmental and Judicial Deposits	500,000	11,549,300		...	13,259,300		...	14,447,224	
Advances	3,000	6,138,500		6,800	8,069,700		6,802	5,828,645	
Suspense Accounts	...	60,500		...	7,000		...	47,828	
Miscellaneous	...	24,200		501,400	36,500		1,004,594	642,966	
TOTAL	503,000	18,587,100	19,090,100	508,200	22,721,400	23,229,600	1,011,396	22,500,910	23,512,3
NET	...	...	0	...	...	0	...	...	0
R Loans to Municipalities, Native States, &c.									
NET	...	195,500	195,500	...	271,100	271,100	...	278,702	278,7
S Capital of Guaranteed and Subsidized Companies			54,800			174,100			171,6
Capital of Southern Mahratta Railway	980,000	1,678,600		1,753,000	2,035,600		1,752,221	1,732,940	
Capital of Western Deccan Railway	...	...		100,000	300		151,480	300	
TOTAL	980,000	1,678,600	2,658,600	1,853,000	2,035,900	3,888,900	1,903,701	1,737,198	3,640,6
NET	...	...	0	...	...	0	...	...	0
T Remittances—									
Money Orders	...	6,964,600		...	7,023,000		...	7,313,417	
Other Local Remittances (net)	...	...		...	19,900		...	...
Other Departmental Accounts	...	139,800		...	1,050,200		...	998,291	
Net Receipts by Civil Treasuries from—									
Post Office	...	247,600		...	474,000		...	464,517	
Guaranteed Rys.	...	3,152,400		...	4,223,000		...	4,274,510	
Net Receipts from Civil Treasuries by—									
Telegraph	...	92,700		...	111,500		...	91,027	
Marine	...	196,700		...	237,500		...	225,222	
Military	...	10,993,000		...	10,856,400		...	10,786,933	
Public Works	...	5,117,300		...	4,847,300		...	4,547,752	
Remittance Account between England and India	322,500	1,440,800		422,300	1,470,500		429,719	1,389,298	
TOTAL	322,500	28,344,900	28,667,400	422,300	30,313,300	30,735,600	429,719	30,090,967	30,520,6
NET	...	...	0	...	...	632,100	...	...	20,1
U Secy. of State's Bills drawn	16,300,000	...	16,300,000	17,800,000	...	17,800,000	17,599,805	...	17,599,8
Total Receipts	18,329,900	122,005,800		22,642,800	131,540,400		23,055,746	132,003,416	

other than Revenue and Expenditure—continued.

₹10=£1.

	BUDGET ESTIMATE, 1883-84.			REVISED ESTIMATE, 1883-84.			ACCOUNTS, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
Brought forward	£ 15,476,700	£ 57,448,400	£	£ 16,478,900	£ 57,920,400	£	£ 16,433,420	£ 57,979,470	£
P Unfunded Debt—									
Temporary Loans	...	...		1,250,000	...		1,250,000	...	
Special Loans	...	...		...	...		...	144,000	
Treasury Notes	...	147,500		...	143,300		...	147,727	
Deposits of Service Funds	700	644,200		800	554,700		835	533,647	
Savings Bank Deposits	...	1,415,300		...	2,051,700		...	2,206,765	
TOTAL	700	2,207,000	2,207,700	1,250,800	2,749,700	4,000,500	1,250,835	3,032,139	4,282,974
NET	...	...	0	...	...	0	...	...	0
Q Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	1,562,900		...	1,196,500		...	629,123	
Commission for the Reduction of Debt	...	...		1,001,400	746,700		1,001,393	756,065	
Excluded Local Funds	...	588,500		...	678,000		...	784,176	
Political Funds	...	21,500		...	19,000		...	23,591	
Railway Funds	...	10,800		...	18,000		...	19,236	
Military Prize Funds	...	...		...	100		...	193	
Departmental and Judicial Deposits	...	11,354,400		1,400	13,230,100		...	14,462,132	
Advances	3,000	6,070,200		200	8,146,700		183	5,692,645	
Suspense Accounts	...	30,000		...	133,900		...	231,389	
Miscellaneous	...	34,000		...	104,500		1,294	601,119	
TOTAL	3,000	19,672,300	19,675,300	1,003,000	24,273,500	25,276,500	1,002,870	23,199,669	24,202,538
NET	...	...	585,200	...	...	2,046,900	...	...	690,238
R Loans to Municipalities, Native States, &c.									
NET	...	140,700	140,700	...	97,000	97,000	...	106,742	106,742
S Capital of Guaranteed and Subsidized Companies									
Capital of Southern Mahratta Railway	1,812,000	1,683,300		2,104,400	1,744,400		2,077,266	1,734,585	
Capital of Western Deccan Railway	...	400,000		223,400	387,500		235,205	408,116	
TOTAL	1,812,000	2,083,300	3,895,300	2,327,800	2,131,900	4,459,700	2,312,471	2,172,017	4,484,488
NET	...	...	1,236,700	...	...	570,800	...	...	843,588
T Remittances—									
Money Orders	...	6,947,100		...	7,023,000		...	7,288,951	
Other Local Remittances	...	59,500		...	...		...	26,441	
Other Departmental Accounts	...	143,300		...	577,500		...	1,015,644	
Net Payments into Civil Treasuries by—									
Post Office	...	247,600		...	474,000		...	470,026	
Guaranteed Railways	...	3,152,400		...	4,223,000		...	4,274,510	
Net Issues from Civil Treasuries to—									
Telegraph	...	92,700		...	111,500		...	92,583	
Marine	...	196,700		...	237,500		...	227,487	
Military	...	10,993,000		...	10,856,400		...	10,779,291	
Public Works	...	5,117,300		...	4,847,300		...	4,571,315	
Remittance Account between England and India	1,761,000	347,800		1,406,000	347,300		1,372,803	391,485	
TOTAL	1,761,000	27,297,400	29,058,400	1,406,000	28,697,500	30,103,500	1,372,803	29,137,763	30,510,566
NET	...	...	391,000	...	...	0	...	...	0
U Secy. of State's Bills paid.									
TOTAL	...	16,300,000	16,300,000	...	18,051,900	18,051,900	...	17,997,240	17,997,240

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

STATEMENT TO THE STATEMENTS OF PRICES CURRENT OF FOOD GRAINS FOR THE 2nd HALF OF DECEMBER 1884 AND 2nd HALF OF JANUARY 1885 PUBLISHED IN PAGES 76, 77, 816 AND 817 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 24th JANUARY AND 21st FEBRUARY 1885.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAHS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
DISTANCES.	Wheat.						Barley.						Rice.						Great Millet (Cholum, Jowar), <i>Holcus Sorghum.</i>						Bulrush Millet (Cumboo, Bajra), <i>Pennisetia Spicata.</i>						Lesser Millets, Barli, &c. (Kavaru, Vena- goo, Sawee, Cheena, Coraloo, Muthwa, Nuglee, &c.), <i>Peni- setum, Mitacum, Eleusine, Corocana, &c.</i>						Gram.						Firewood.						Salt.						AVERAGE WAGES PER MONTH.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Best sort.			Common.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			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Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.			Present fortnight.			Past fortnight.			Corresponding fort- night of last year.		

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)
D. BARBOUR,
Secretary to the Government of India.

GOVERNMENT
DEPARTMENT OF I

PRICES CURRENT OF FOOD-GRAINS THROUGH

PROVINCES.	DISTRICTS.	QUANTITIES PER RU																							
		Wheat.						Barley.						Rice (best sort).						Rice (common).					
		Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.		
		S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.
MADRAS.	Ganjum	14	11	11	13	8	13	...	...	...	...	...	...	13	13	14	10	17	13	14	11	15	8	19	10
	Vizagapatnam	18	0	18	0	8	8	...	...	...	...	...	...	10	2	10	2	13	6	12	6	12	6	14	11
	Godavery	14	6	12	10	10	13	...	...	...	...	...	...	13	14	11	14	12	14	15	0	14	0	16	0
	Kistna	10	5	12	3	8	13	...	...	...	...	...	...	16	3	16	3	15	6	16	13	17	6	15	13
	Nellore	10	5	9	0	12	3	...	...	...	...	...	...	13	6	13	14	13	6	14	8	16	0	14	0
	Cuddayah	11	13	11	13	14	0	...	...	...	...	...	...	11	8	11	8	12	6	12	6	12	14	13	5
	Anantapur	10	10	10	5	11	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bellary	13	6	12	8	16	5	...	...	...	...	...	...	10	11	10	11	12	5	11	14	11	14	13	8
	Kurnool	12	11	12	11	10	13	...	...	...	...	...	...	11	0	11	6	11	0	11	6	12	2	11	6
	Madras	10	2	10	10	10	5	...	...	...	...	...	...	11	10	11	13	14	3	12	13	13	0	15	13
	Chingleput . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	12	0	12	0	16	2	13	8	12	13	17	6
	North Arcot	9	5	9	5	10	3	...	...	...	...	...	...	11	10	11	3	15	14	12	0	12	14	17	14
	South Arcot	7	13	6	10	9	11	...	...	...	...	...	...	10	6	10	6	16	2	11	13	11	13	18	6
	Tanjore	8	13	8	13	11	0	...	...	...	...	...	...	12	6	10	13	17	6	13	13	13	6	20	0
	Trichinopoly	9	3	8	14	10	10	...	...	...	...	...	...	11	8	11	8	15	13	12	0	12	0	17	6
	Madras	9	6	9	0	10	2	...	...	...	...	...	...	11	2	10	2	17	10	11	13	10	10	18	10
	Tinnevely	9	10	9	10	9	3	...	...	...	...	...	...	9	8	9	8	13	2	11	3	11	3	16	6
	Coimbatore	11	8	10	11	12	5	...	...	...	...	...	...	12	10	12	10	14	6	13	2	13	2	15	6
	Nilgiris	7	13	7	2	8	8	...	...	...	...	...	...	9	10	9	10	11	3	10	6	10	6	12	0
	Salem	10	3	10	3	13	10	...	...	...	...	...	...	10	13	10	13	15	0	11	5	11	5	16	0
	South Canara	13	5	12	14	10	5	...	...	...	...	...	...	8	11	9	11	8	11	13	3	13	11	12	11
	Malabar	9	0	9	0	8	10	...	...	...	...	...	...	13	0	13	0	15	0	13	13	13	13	15	13
BOMBAY.	Bombay	12	13	12	0	10	9	19	2	18	13	19	11	7	8	7	5	7	12	12	3	11	15	11	4
	Ahmedabad	17	0	17	0	13	0	25	0	24	8	20	0	6	8	6	8	6	8	12	0	11	8	11	0
	Kaira	15	4	14	0	11	7	30	0	32	0	18	13	9	4	9	4	9	7	14	0	14	0	10	0
	Surat	18	13	18	13	11	2	12	8	12	8	12	4	7	5	7	5	7	6	8	3	8	3	8	4
	Broach	12	0	12	0	12	0	...	...	...	...	...	...	9	12	9	12	9	12	12	12	12	12	12	11
	Tanna (Salsette)	11	0	11	9	11	0	...	...	...	...	...	...	8	8	9	0	7	10	0	10	9	9	0	14
	Colaba (Alibeg)	9	0	9	0	8	8	...	...	...	...	...	...	6	0	6	0	6	8	11	0	11	0	11	8
	Khandeshi (Dhulin)	23	10	23	8	18	5	...	...	...	...	...	...	7	4	7	4	8	14	11	0	11	0	11	10
	Nasik . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ahmednagar	16	11	16	6	15	7	...	...	...	...	...	...	8	9	8	8	9	1	10	9	10	11	11	8
	Loom	13	13	13	13	13	13	9	4	9	4	9	4	9	13	9	13	9	13	11	0	11	0	11	0
	Sholapur	16	12	16	5	15	6	...	...	...	...	...	...	10	8	9	8	10	7	11	5	10	6	11	5
	Kul-dgi (Bagalkot)	17	0	16	8	19	8	12	8	12	8	15	0	7	8	7	8	7	8	10	8	10	8	12	8
	butra	13	6	13	6	13	6	...	...	...	...	...	...	9	9	9	9	8	8	11	7	11	7	10	0
	Belgaum	16	8	16	3	18	1	11	0	10	8	12	8	12	0	12	0	14	0	13	0	13	0	14	8
	Dharwar (Hubli)	15	0	15	0	23	0	...	...	...	...	...	...	12	0	12	0	14	0	12	0	12	0	17	0
	Ratnagiri	13	3	11	3	9	4	...	...	...	...	...	...	8	9	8	9	8	9	11	5	11	5	13	7
	Kanara (Karwar)	13	0	13	0	9	0	...	...	...	...	...	...	8	0	7	0	8	0	...	...	...	...	12	0
	Panch Mahals (Godhra)	14	8	14	8	11	6	...	...	...	...	...	...	10	0	10	0	11	6	11	6	11	6	13	5
	Aden	8	0	8	0	7	0	...	...	...	...	...	...	5	10	5	10	5	10	6	3	6	3	9	5
	Asirgarh	20	0	20	0	13	14	...	...	...	...	...	...	11	0	11	6	11	8	15	2	14	0	14	0
	Baroda	14	9	14	0	11	1	18	1	17	8	13	7	7	14	7	9	7	9	11	1	11	1	11	11
	Dism	17	4	16	12	13	0	...	...	...	...	...	...	7	2	7	7	6	8	10	0	10	4	9	0
	Nimach	28	0	26	0	18	8	45	0	45	0	26	0	9	0	9	0	8	12	10	0	10	0	10	0
	Nasirabad	22	8	22	8	18	2	31	0	31	0	24	0	6	0	6	0	6	0	7	0	7	0	7	0
	Rajkot	19	0	18	12	13	0	...	...	...	...	...	...	6	0	6	7	6	8	10	0	9	0	8	0
	Upper Sindh Frontier	16	0	16	0	13	12	24	8	22	12	24	8	10	0	10	0	10	0	11	4	11	4	11	4
	Kutchi	14	10	14	10	14	0	21	0	20	0	22	0	8	0	9	0	9	0	15	0	15	0	13	0
	Hyderabad (Nakur)	17	8	17	0	14	0	25	0	22	0	26	0	11	0	11	8	12	0	15	0	14	0	16	4
	Shikarpur	15	0	15	0	14	0	23	0	22	0	24	0	10	12	10	4	12	6	12	0	11	0	13	0
	Sukkur	17	0	17	0	15	8	27	0	27	0	27	8	11	8	11	8	10	8	15	0	14	0	15	0
	Thar & Parkur (Umarkot)	16	0	16	0	11	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
WESTERN DISTRICTS.	Burdwan	17	0	16	0	16	0	...	...	...	...	...	...	23	8	14	0	14	10	14	4	18	0	17	14
	Bancoorah	16	8	16	8	15	0	17	8	17	8	16	0	15	0	14	8	15	0	19	8	16	8	18	8
	Beerhoom	16	0	16	0	15	0	...	...	...	...	...	...	13	4	13	4	12	12	15	12	16	8	15	0
	Midnapore	14	0	14	0	12	0	20	0	20	0	15	0	16	0	14	0	14	0	20	0	20	0	18	0
	Hooghly	17	0	17	0	14	0	...	...	...	...	...	...	10	0	10	0	8	0	14	0	14	0	13	0
	Howrah	15	12	15	12	13	4	...	...	...	...	...	...	11	0	11	0	12	3	14	8	14	8	15	0

OF INDIA.

ANCE AND COMMERCE.

INDIA FOR THE 1st HALF OF FEBRUARY 1885.

IN SEERS OF 80 TOLAHS.

Lower Mills, Bagel, &c. (Kavara, Varanasi, Sawee, Cheena, Corabon, Murh- wa, hules), Panicum Miliaceum, &c.			Gram.			Firewood.			Salt.			Wholesale.			Retail.			Districts.	BOYLERS.
Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.		
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.		
24 14	27 13	29 5	40 0	40 0	33 5	215 13	215 13	215 13	13 13	13 13	13 13	Ganjam	MADRAS.
25 3	25 3	23 5	31 10	31 10	43 5	93 5	93 5	92 5	14 0	14 0	14 10	12 11	12 14	14 0	...	...	...	Vizagapatnam
27 5	29 2	32 13	26 3	29 6	42 0	145 13	145 13	191 6	14 10	14 10	14 10	14 10	14 10	14 10	...	...	...	Golavory
30 14	30 14	30 14	30 13	32 8	33 5	145 13	145 13	145 13	15 11	15 11	15 3	14 10	15 3	14 0	...	...	...	Kistna
22 11	21 13	24 10	23 2	24 2	29 6	93 5	93 5	93 5	14 13	14 13	14 13	14 13	14 13	14 13	...	...	...	Nellore
26 3	26 2	30 0	24 14	24 2	34 6	194 6	194 6	191 6	17 2	17 2	16 10	16 10	16 10	16 3	...	...	...	Chidambaram
20 6	19 6	34 14	23 0	23 0	44 13	...	...	...	14 5	14 5	14 5	14 5	14 5	14 5	...	...	...	Arundapur
23 5	22 5	31 0	21 5	21 5	39 3	97 3	94 13	94 13	15 8	15 3	15 3	14 13	14 14	14 14	...	...	...	Bharu
...	...	...	22 8	21 11	30 11	138 8	138 13	129 13	14 13	14 13	14 6	14 6	14 6	14 0	...	...	...	Kurnool
26 0	27 6	30 2	20 6	24 3	26 8	81 6	79 0	83 13	16 14	16 14	16 14	16 14	16 14	16 14	...	...	...	Melias
21 14	24 11	30 2	19 8	21 2	26 2	97 3	92 5	92 5	17 6	17 6	17 6	17 6	17 6	17 6	...	...	...	Chingelput
23 14	27 6	35 14	19 11	22 10	30 8	140 0	140 0	140 0	15 6	15 6	15 6	14 5	14 5	14 13	...	...	...	North Arcot
21 14	21 14	34 3	24 11	23 5	28 8	201 11	201 11	213 13	18 6	18 0	19 5	18 0	17 8	18 6	...	...	...	South Arcot
24 3	25 11	45 5	21 0	23 10	38 8	170 2	170 2	194 6	16 10	15 10	16 10	15 10	14 11	15 10	...	...	...	Tanjore
21 0	22 5	35 6	23 2	23 2	32 5	97 3	97 3	97 3	17 0	17 0	16 3	16 3	16 3	15 13	...	...	...	Trichinopoly
21 11	24 13	38 11	24 14	24 14	35 10	106 14	106 14	116 10	16 6	16 6	17 5	15 14	15 14	16 13	...	...	...	Madurai
...	...	...	19 6	19 6	29 11	70 0	70 0	70 0	17 6	17 6	18 5	17 0	17 0	17 13	...	...	...	Tinnevely
23 0	24 10	29 8	26 10	27 8	36 2	97 3	97 3	131 3	15 2	15 2	15 2	14 10	14 10	14 10	...	...	...	Coimbatore
16 13	14 6	21 10	17 0	18 5	28 3	161 13	161 13	161 13	13 0	13 0	13 0	12 0	12 0	12 0	...	...	...	Nilgiris
22 3	25 10	32 8	25 10	26 10	38 6	155 8	155 8	151 10	18 0	18 0	17 8	16 14	16 14	16 14	...	...	...	Salem
19 6	21 2	21 2	19 3	19 3	23 3	121 8	121 8	109 5	15 14	15 14	16 14	14 14	14 14	15 13	...	...	...	South Canara
21 14	21 3	23 6	24 13	24 6	26 14	121 8	121 8	121 8	15 5	15 5	15 5	14 6	14 6	14 6	...	...	...	Malabar
14 2	14 2	12 2	16 2	18 2	16 14	59 9	58 3	58 3	14 5	12 9	14 6	12 9	12 9	14 6	Bombay	BOMBAY.
...	...	...	16 0	16 0	16 0	80 0	80 0	80 0	16 8	16 8	16 8	16 0	16 0	16 0	...	...	...	Ahmedabad
23 0	23 0	18 13	22 0	14 8	14 10	80 0	80 0	80 0	...	...	...	16 0	16 0	16 0	...	...	...	Kaira
...	...	...	14 14	14 14	14 0	80 0	80 0	80 0	13 10	13 10	13 9	13 10	13 10	13 9	...	...	...	Surat
...	...	...	12 8	12 8	12 8	106 0	106 0	106 0	14 8	14 8	14 8	14 8	14 8	14 8	...	...	...	Broach
...	...	25 11	14 5	13 0	13 15	70 0	70 0	78 0	15 3	15 3	15 12	13 5	13 5	14 0	...	...	...	Tanna (Salsette)
...	...	...	14 0	14 0	12 0	120 0	120 0	120 0	14 8	14 0	13 0	14 0	13 8	12 8	...	...	...	Colaba (Mumbai)
...	...	...	20 0	20 0	15 9	75 0	75 0	140 0	12 4	12 4	14 8	12 0	12 0	14 6	...	...	...	Kharvel (Dhulia)
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Nasik
...	...	...	24 4	24 6	18 10	85 0	87 0	90 6	14 8	14 8	14 10	14 4	14 14	14 6	...	...	...	Ahmednagar
15 6	15 6	15 6	19 9	19 9	16 2	69 0	68 0	68 0	14 11	14 11	14 11	14 7	14 7	14 7	...	...	...	Panna
...	...	...	20 8	20 1	20 8	80 0	80 0	85 0	13 8	13 8	13 8	13 4	13 4	13 4	...	...	...	Sholapur
...	...	...	16 8	16 8	20 8	100 0	100 0	100 0	13 4	12 6	12 8	13 0	12 0	12 0	...	...	...	Khatolgi (Bijalkot)
...	...	...	16 10	16 14	16 14	116 8	116 8	111 1	15 6	15 5	13 13	14 9	14 9	13 2	...	...	...	Sitara
22 0	20 7	25 0	16 0	16 3	19 0	65 0	65 0	65 0	13 0	13 0	13 8	13 0	12 0	13 0	...	...	...	Balgaon
20 0	20 0	85 0	14 0	14 0	20 0	80 0	80 0	80 0	9 7	9 7	9 7	9 0	9 0	9 0	...	...	...	Dharwar (Hubli)
16 7	16 7	20 0	17 8	16 13	16 13	90 0	90 0	150 0	12 15	12 15	15 8	12 15	12 15	15 8	...	...	...	Ratnagiri
20 0	20 0	19 0	16 0	16 0	14 0	213 5	213 5	213 5	13 8	13 0	12 8	13 0	13 0	11 8	...	...	...	Kanara (Karwar)
20 0	20 0	20 0	22 13	22 13	20 0	160 0	160 0	200 0	16 0	16 0	16 0	15 4	15 4	15 4	...	...	...	Panch Mahals (Godhra)
...	...	...	...	...	...	65 5	65 5	65 5	...	...	...	32 0	32 0	32 0	...	...	...	Aden
...	...	...	22 0	23 0	17 0	150 0	150 0	160 0	12 0	12 0	12 4	12 0	12 0	12 4	...	...	...	Aizawl
19 13	19 13	16 15	19 13	15 12	11 11	80 0	80 0	80 0	14 10	14 10	14 10	14 9	14 9	14 9	...	...	...	Barda
...	...	...	28 0	28 0	28 0	180 0	180 0	180 0	...	...	...	15 0	15 0	15 0	...	...	...	Dist.
...	...	...	31 0	29 6	25 2	90 0	90 0	90 0	16 14	16 14	16 0	15 14	15 14	15 14	...	...	...	Nimach
...	...	...	21 8	20 14	17 12	80 0	85 0	70 0	50 0	49 0	32 0	35 0	33 8	29 0	...	...	...	Nasirabad
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rajkot
60 0	60 0	60 0	20 0	20 0	22 12	200 0	200 0	200 0	*13 1	*12 11	*12 12	13 0	*12 10	*12 12	...	...	...	Upper Sind Frontier
10 0	10 0	10 0	20 0	20 0	18 0	90 0	90 0	85 0	18 8	18 8	17 11	17 0	17 0	16 0	...	...	...	Karachi
25 0	25 0	20 0	16 0	16 0	20 0	320 0	320 0	320 0	14 8	14 8	14 0	14 0	13 0	14 0	...	...	...	Hyderabad (Nakur)
...	...	...	23 0	23 0	24 10	210 0	210 0	240 0	14 0	14 0	14 0	13 0	13 0	13 0	...	...	...	Shikarpur
...	...	...	24 0	23 0	23 8	120 0	120 0	120 0	14 0	14 0	13 8	13 0	13 0	13 0	...	...	...	Sukkur
...	...	...	...	...	...	160 0	160 0	100 0	14 12	14 12	14 12	14 12	14 12	14 12	...	...	...	Thar and Parkar (Unarbat)
Prices per mt. of 10 seers.																		Western Districts.	
...	20 0	20 8	20 0	120 0	120 0	120 0	2 14 6	2 14 0	2 14 6	13 8	14 0	13 8	Burdwan	BENGAL.
...	...	...	19 0	18 8	17 8	240 0	240 0	280 0	3 0 0	3 0 0	3 3 6	13 0	13 0	12 0	...	...	...	Banarash
...	...	...	17 12	17 12	17 0	160 0	160 0	160 0	3 2 6	3 2 6	3 2 6	12 0	12 0	12 0	...	...	...	Beerbhoom
...	...	...	16 0	16 0	16 0	155 0	155 0	155 0	3 0 0	3 0 0	2 14 0	12 12	12 13	12 12	...	...	...	Midnapore
...	...	...	16 0	16 0	17 0	120 0	120 0	120 0	2 14 0	2 14 0	2 14 0	13 9	13 9	13 9	...	...	...	Houghly
...	...	...	17 12	17 12	18 0	80 0	80 0	90 0	3 0 0	3 0 0	3 0 0	13 0	13 0	13 0	...	...	...	Howrah

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

PROVINCE.	DISTRICTS.	QUANTITIES PER RU.																							
		Wheat.			Barley.			Rice (best sort).			Rice (common).			Great Millet (Cholum, Jowar), Holcus Sorghum.			Bairush Millet (Cumboo, Bajr, Panicum Sp.								
		Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.			
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.			
BENGAL—continued.	Central Districts.																								
	Calcutta	16 4	16 4	12 8	20 0	18 8	15 0	8 4	8 4	7 0	11 8	11 8	11 0	11 10	11 10	30 0	18 0	18 0	18 0	18 0	18 0	18 0			
	24-Pergunnahs	15 4	16 0	13 5	17 12	17 12	17 8	8 0	8 0	8 0	17 12	17 12	14 8	...	...	...	...	...	...	...	...	...
	Nuddea	17 4	17 4	16 0	22 15	22 15	24 8	12 13	12 13	12 13	13 14	13 14	13 14	...	...	...	...	...	...	...	...	...
	Khoolna	...	...	...	...	...	...	16 0	16 0	13 0	18 0	18 0	16 0	...	...	...	...	...	...	...	...	...
	Jessore	14 4	14 4	14 0	...	...	...	13 4	13 4	12 4	16 8	17 0	16 8	...	...	...	...	...	...	...	...	...
	Moorsheadabad	18 0	18 0	18 0	...	...	...	13 4	13 4	13 0	16 0	16 0	16 0	...	...	...	...	...	...	...	...	...
	Dinapore	17 8	17 8	13 4	16 8	16 8	13 4	14 0	15 9	14 0	18 0	18 0	16 0	...	...	...	...	...	...	...	...	...
	Rajshahiye	14 4	to 16 8	to 17 4	...	18 12	24 0	14 1	13 8	to 10 8	15 6	15 0	14 4	...	...	...	...	...	...	...	...	...
	Rungpore	13 12	13 12	10 0	...	...	...	9 0	9 0	9 0	15 0	15 0	12 8	...	...	...	...	...	...	...	...	...
	Bogra	15 0	15 0	12 12	...	...	...	12 0	12 0	9 12	18 0	17 4	16 8	...	...	...	...	...	...	...	...	...
	Pubna	18 12	18 12	18 0	...	...	...	8 4	8 4	8 0	15 0	15 0	13 14	...	...	...	...	...	...	...	...	...
	Darjeeling	10 0	10 0	9 0	9 0	9 0	10 0	5 0	5 0	6 0	10 0	11 0	12 0	...	...	...	...	...	...	...	...	...
	Jalpaiguri	13 0	13 0	10 0	20 0	20 0	20 0	13 0	13 0	13 0	16 0	16 0	16 0	...	...	...	...	...	...	...	...	...
	Eastern Districts.																								
	Dacca	16 0	13 0	16 0	28 0	28 0	16 0	16 0	16 0	13 8	18 0	18 0	15 0	...	...	...	...	...	...	...	...	...
	Furzedpore	16 0	16 0	22 0	34 0	34 0	30 0	14 0	14 0	13 0	16 0	16 0	14 0	...	...	...	...	...	...	...	...	...
	Hackergunge	...	...	...	...	...	...	13 4	13 4	14 0	18 0	18 0	18 0	...	...	...	...	...	...	...	...	...
	Mymensingh	12 8	12 8	13 4	...	...	...	13 4	13 0	11 0	17 0	16 12	16 0	...	...	...	...	...	...	...	...	...
	Chittagong	15 0	15 0	13 0	...	...	...	13 0	13 0	13 0	14 0	16 0	18 0	...	...	...	...	...	...	...	...	...
	Nonkholly	...	...	...	...	...	...	16 0	15 0	15 0	18 0	16 0	17 0	...	...	...	...	...	...	...	...	...
	Tipperah	13 5	13 5	12 12	...	...	...	16 0	15 4	14 8	21 8	18 18	16 6	...	...	...	...	...	...	...	...	...
	Chittagong Hill Tracts	...	...	...	...	...	...	11 6	12 4	12 4	13 5	13 5	13 5	...	...	...	...	...	...	...	...	...
	Hill Tipperah	12 0	12 0	10 0	...	...	...	13 0	14 0	14 0	18 0	20 0	18 0	...	...	...	...	...	...	...	...	...
	Behar.																								
	Patna	22 0	22 0	20 0	32 0	32 0	22 0	10 8	10 8	10 10	21 0	21 0	13 0	...	...	...	...	...	...	...	...	...
	Gya	18 0	18 0	16 8	25 0	25 0	22 0	9 0	9 0	10 0	13 8	14 0	13 8	...	...	...	...	...	...	...	...	...
	Shahabad	21 0	20 8	to 18 0	23 8	24 0	23 0	9 0	9 0	9 0	16 0	15 8	to 14 0	21 0	26 0	21 0	...	...	...	...	...	...
	Durbhunga	19 14	18 11	15 6	27 8	26 4	20 5	11 0	11 0	11 0	14 8	14 14	14 5	...	...	...	...	...	...	...	...	...
	Mozufferpore	20 0	19 0	18 0	24 0	23 0	20 0	13 0	12 0	9 0	17 0	15 0	13 8	...	...	...	...	...	...	...	...	...
	Saran	19 8	19 8	18 0	24 0	23 0	24 0	8 4	8 4	9 0	17 8	17 8	13 0	31 0	30 0	24 0	...	...	...	...	...	...
	Chumpanun	16 0	17 0	17 0	22 0	20 0	...	12 0	12 0	9 0	17 0	17 8	14 8	...	...	...	...	...	...	...	...	...
	Monghyr	17 13	21 0	18 10	14 11	21 0	26 4	9 7	10 8	10 8	14 11	14 12	12 9	...	...	...	...	...	...	...	...	...
	Bhagalpur	18 15	20 8	16 6	20 3	20 3	20 3	12 0	10 11	13 0	13 14	13 14	13 14	...	...	...	...	...	...	...	...	...
	Purneah	18 0	18 0	17 0	...	...	...	15 0	15 0	15 0	16 0	16 0	16 0	...	...	...	...	...	...	...	...	...
	Maldah	18 0	20 0	20 0	...	...	...	12 0	11 8	12 0	16 0	15 0	14 0	...	...	...	...	...	...	...	...	...
	Southal Pergunnahs	16 0	16 0	17 0	...	...	...	11 8	11 8	14 4	16 0	16 0	17 0	...	...	...	...	...	...	...	...	...
	Orissa.																								
	Cuttack	22 5	22 5	14 7	...	...	...	13 2	13 2	13 2	19 11	19 11	18 6	...	...	...	...	...	...	...	...	...
	Poorce	18 6	14 7	11 13	...	...	...	15 12	17 1	13 2	19 11	18 6	21 0	...	...	...	...	...	...	...	...	...
	Balasore	15 0	15 0	14 0	11 0	11 0	...	13 0	13 0	13 0	23 0	23 0	18 0	...	...	...	...	...	...	...	...	...
	CHOTA NAGPORE.																								
	South-Western Frontier Agency.																								
	Hazribagh	15 0	14 8	14 0	18 0	...	...	11 0	11 0	9 0	17 0	18 0	15 0	...	...	...	...	...	...	...	...	...
	Lohardugga	14 0	12 0	14 0	...	...	15 0	18 0	18 0	14 0	22 0	22 0	18 0	...	...	...	...	...	...	...	...	...
	Singhhoom	20 0	20 0	16 0	20 0	20 0	24 0	20 0	20 0	20 0	24 0	24 0	24 0	...	...	...	...	...	...	...	...	...
	Manbhoom	16 0	16 0	14 0	...	...	...	15 0	15 0	15 0	20 0	20 0	21 0	...	...	...	...	...	...	...	...	...

a In the interior the price varies from 20 seers to 24-14 seers per rupee.
f In the sub-divisions the retail prices of salt per rupee were:—Barnat and Bassirhat 13 seers, Barrackpore 12-13 seers, and Dun-Dum 12-5 seers.
g In the sub-divisions the retail prices of salt per rupee were:—Koochies 13 seers, Maherpore 12 seers, Chooadanga 12-13 seers, and Managhat 12-2 seers.
h In the sub-divisions of Baitshira and Bagirhat the retail price of salt was 11 seers per rupee.
i In the sub-divisions the retail prices of salt per rupee were:—Jhenida 12 seers, Magora 10-12 seers, Narali 12 seers and Bongong 13 seers.
j In the sub-divisions the retail prices of salt per rupee were:—Lalbagh 11 seers, Jungipore 12-8 seers, and Kandi 12 seers.
k The retail price of salt at Raigunge was 12-8 seers, and at Nitpore 10 seers per rupee.
l In the sub-divisions of Natore and Noongong the retail price of salt was 12 seers per rupee.
m In the sub-divisions the retail prices of salt per rupee were:—Kurigan 12 seers, and Galbanda and Nilphamari 12 seers.
n The retail price of salt at Beragunge was 13 seers per rupee.
o The retail price of salt at Kurung was 8 seers per rupee, and at Siliguri 11 seers.
p In the sub-divisions the retail prices of salt per rupee were:—Manikgunge 12 seers, Moonabigunge 12-13 seers and Narasingunge 14 seers.
q In the sub-divisions the retail prices of salt per rupee were:—Goolundo and Madaripur 12 seers, and Gopalgunge 12-13 seers.
r In the sub-divisions the retail prices of salt per rupee were:—Patuakhali 10 seers, Bhola 10-8 seers and Porosopore 11 seers.
s In the sub-divisions the retail prices of salt per rupee were:—Kishoregunge 10-10 seers, Attia 12 seers, and Jamalpore 11-9 seers.

INDIA FOR THE 1st HALF OF FEBRUARY 1885—continued.

IN SEERS OF 80 TOLAHS.

Lower Millets, Ragi, &c., (Kavaru, Veragu, Sawee, Cheenu, Coralon, Muru- wa, Nugas, Ponikum Miliacum, &c.)			Gram.			Firewood.			Salt.									DISTRICTS.	PROVINCES.							
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Wholesale prices per mound of 40 seers.			Retail.			Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.									
									Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.												
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.									
...	19 0	18 4	17 0	110 0	100 0	90 0	2 12 0	2 12 0	2 12 0	0 13 4	13 4	13 0	0	0	0	Central Districts.								
...	17 12	17 12	17 8	100 0	100 0	90 0	3 0 0	3 0 0	3 0 0	0 13 13	12 13	12 13	0	0	0	Calcutta								
...	22 15	22 15	17 4	...	...	...	2 14 0	2 14 0	3 0 0	0 11 10	11 10	11 10	0	0	0	24-Pargunnahs					
...	16 0	16 0	16 0	220 0	220 0	200 0	3 2 0	3 2 0	3 4 0	0 12 0	12 0	10 8	0	0	0	Nuddea								
...	17 8	17 8	16 0	120 0	120 0	120 0	3 2 0	3 2 0	3 2 0	0 11 8	11 8	10 12	0	0	0	Khoolna								
...	22 0	22 0	18 0	120 0	120 0	120 0	3 1 3	3 1 3	3 0 0	0 12 0	12 0	11 8	0	0	0	Jessore								
...	17 8	17 8	12 12	160 0	160 0	120 0	3 2 0	3 2 0	3 4 0	0 12 8	12 8	12 0	0	0	0	Moorshedabad								
...	20 0	20 0	16 0	240 0	240 0	240 0	3 0 0	3 0 0	3 2 0	6 13 5	13 5	12 0	0	0	0	Dinapore								
...	16 5	16 5	15 0	100 0	100 0	110 0	3 1 10	3 1 0	3 5 0	0 12 13	12 13	11 14	0	0	0	Rajahmundry								
...	15 0	17 4	15 0	100 0	90 0	82 8	3 5 4	3 5 4	3 2 0	0 12 0	12 0	12 0	0	0	0	Rangpore								
...	17 12	17 0	15 8	200 0	200 0	200 0	3 1 0	3 1 0	3 2 0	6 12 6	12 6	12 6	0	0	0	Bogra								
13 0	14 0	12 0	8 0	8 0	8 0	128 0	128 0	128 0	4 8 0	4 8 0	4 8 0	0 8 0	8 0	8 0	0	0	0	Pubna								
...	16 0	16 0	13 0	128 0	128 0	128 0	3 4 0	3 4 0	3 4 0	0 12 4	12 4	12 4	0	0	0	Darjeeling								
...	Jalpaiguri								
...	18 8	16 0	16 12	80 0	80 0	90 10	3 0 0	3 0 0	3 2 0	0 13 5	13 5	12 10	0	0	0	Eastern Districts.								
...	16 0	16 0	20 0	120 0	120 0	120 0	3 2 0	3 2 0	3 5 0	0 12 0	12 0	12 0	0	0	0	Dacca								
...	16 4	16 4	17 0	120 0	120 0	120 0	3 2 0	3 2 0	2 11 0	0 13 0	13 0	13 0	0	0	0	Furroadpore								
...	12 0	15 0	15 0	...	...	...	3 2 0	3 2 0	3 4 0	0 12 12	12 12	12 4	0	0	0	Backergunge					
...	14 0	14 0	12 0	120 0	120 0	40 0	2 12 0	2 12 0	3 4 0	0 14 0	14 0	13 0	0	0	0	Mymensingh								
...	8 0	8 0	12 0	...	...	...	3 6 0	3 6 0	3 6 0	0 10 0	10 0	10 0	0	0	0	Chittagong					
...	18 0	15 4	14 3	...	...	...	3 2 0	3 2 0	3 4 0	0 13 8	12 4	12 0	0	0	0	Noakhally					
...	14 0	14 0	14 0	320 0	320 0	320 0	3 12 0	4 8 0	4 8 0	0 10 10	8 0	8 0	0	0	0	Tippurah								
...	3 4 0	3 4 0	3 4 0	0 11 0	11 0	11 0	0	0	0	Chittagong Hill Tracts								
...	26 4	26 4	21 0	100 0	100 0	100 0	3 0 0	3 0 0	3 1 0	0 12 0	12 0	10 2	0	0	0	Hill Tippurah								
...	23 0	22 0	21 8	200 0	200 0	160 0	3 5 0	3 5 0	3 4 0	0 11 0	11 0	11 0	0	0	0	Behar.								
...	23 0	24 0	20 0	120 0	120 0	120 0	3 1 0	3 1 0	3 1 0	0 1 12	8	12 8	0	0	0	Patna								
...	Gya								
...	Shahabad								
25 10	25 0	20 14	20 15	26 4	19 13	220 0	220 0	160 0	3 0 6	3 0 6	3 1 6	12 15	12 15	12 6	0	0	0	Durbhunga								
...	20 0	24 0	18 0	140 0	140 0	140 0	3 4 0	3 4 0	3 4 0	0 12 0	12 0	13 0	0	0	0	Muzafferpore								
24 0	24 0	25 0	22 0	22 8	20 0	160 0	160 0	160 0	3 3 0	3 2 0	3 3 0	0 11 8	12 0	11 8	0	0	0	Saran								
...	17 0	18 0	18 0	...	...	...	3 3 0	3 4 0	3 5 0	12 8	13 0	11 12	0	0	0	Champaran					
...	25 3	25 4	21 0	126 0	126 0	126 0	2 14 6	2 14 6	3 2 5	13 2	13 2	12 1	0	0	0	Monghyr								
...	24 0	24 0	19 9	151 8	151 8	151 8	2 15 0	2 15 0	2 15 6	12 10	12 10	12 10	0	0	0	Bhagalpur								
...	18 0	18 0	17 0	160 0	160 0	160 0	3 10 0	3 10 0	3 10 0	0 10 0	10 0	10 0	0	0	0	Purneah								
...	17 0	19 0	16 0	200 0	160 0	160 0	3 3 0	3 3 0	3 6 0	0 12 0	12 0	11 0	0	0	0	Maldah								
...	20 0	20 0	17 0	200 0	200 0	200 0	3 2 0	3 2 0	3 4 0	0 12 4	12 4	12 0	0	0	0	Southal Pargunnahs								
18 6	17 1	16 7	21 0	21 0	23 10	80 0	80 0	80 0	2 12 0	2 12 0	2 10 0	0 14 0	14 0	14 8	0	0	0	Orissa.								
...	18 6	18 6	23 10	90 0	80 0	80 0	2 7 0	2 7 0	2 7 0	0 16 0	16 0	14 7	0	0	0	Cuttack								
...	15 0	15 0	13 0	160 0	160 0	110 0	3 6 0	3 6 0	3 14 0	0 10 12	10 12	9 0	0	0	0	Pooree								
...	Balasore								
24 0	24 0	21 0	17 8	19 0	17 0	240 0	240 0	320 0	3 6 0	3 5 6	3 8 9	11 0	11 0	10 0	0	0	0	CHOTA NAGPORS.								
40 0	40 0	28 0	16 0	16 0	13 0	120 0	120 0	100 0	3 6 0	3 6 0	3 6 0	0 11 0	11 0	11 0	0	0	0	South-Western Frontier Agency.								
...	16 0	16 0	18 0	160 0	160 0	160 0	3 10 0	3 10 0	4 0 0	0 9 0	9 0	8 0	0	0	0	Hazribagh								
...	17 8	18 0	16 0	240 0	240 0	120 0	3 5 0	3 4 0	3 6 0	0 10 10	10 10	10 0	0	0	0	Lohardugga								
...	Singbhoon								
...	Manbhoon								

- * The retail price of salt in the interior ranged from 9 to 12 seers per rupee.
 a In the sub-divisions the retail prices of salt per rupee were:—Brahmunberish 13 seers and Chandpore 12-8 seers.
 v In the sub-divisions the retail prices of salt per rupee were:—Buxar and Siasserain 12 seers and Bhadrachal 11-8 seers.
 w In the sub-divisions the retail price of salt per rupee was:—Tajpore and Madhubani 12 seers.
 x The retail price of salt in the interior ranged from 9 to 13 seers per rupee.
 y In the sub-division of Gopalgunge the retail price of salt was 13 seers per rupee.
 z The retail price of salt in the interior ranged from 10 to 13-8 seers per rupee.
 a In the sub-divisions the retail prices of salt per rupee were:—Begusarai 11 seers and Jamul 12 seers.
 b In the sub-divisions the retail prices of salt per rupee were:—Banka 12 seers, Madhupura 10-8 seers and Soopole 11 seers.
 c In the sub-divisions the retail price of salt per rupee was Kimsengunge and Arrahat 10 seers.
 d The retail price of salt at Rajmahal was 13 seers per rupee.
 e The retail price of salt at Khurda sub-division was 16 seers per rupee.
 f The retail price of salt at Bhadrachal was 10 seers per rupee.
 g The retail price of salt at Chitra was 11 seers and at Kharrukdih 12 seers per rupee.
 h The retail price of salt at the Govindpore sub-division was 13 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGH

PROVINCE.	DISTRICTS.	QUANTITIES PER RI																																	
		Wheat.						Barley.						Rice (best sort).						Rice (common).															
		Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.												
		S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.										
ASSAM.	Sylhet																																		
	Cachar																																		
	Goalpara																																		
	Garo Hills																																		
	Kamrup																																		
	Darrang																																		
	Nowgong																																		
	Sibsagar																																		
	Lakhimpur																																		
	Khasi & Jaintia Hills																																		
N.W. PROVINCES.	Naga Hills																																		
	Dehra Dun	22	0	21	8	18	0	23	0	25	0	26	0	7	0	7	0	6	8	12	0	12	0	11	0	26	0	26	0	26	0	31	0	25	0
	Saharanpur	24	11	24	11	10	5	32	4	30	1	25	13	9	11	9	11	7	8	12	14	13	7	10	12	32	4	32	4	26	1	37	10	33	5
	Muzaffarnagar	25	13	24	6	18	11	30	12	30	12	30	12	6	9	6	9	6	9	15	6	15	6	12	2	29	11	29	11	26	6	28	11	27	8
	Meerut	24	0	24	0	18	0	30	0	30	0	26	0	6	8	6	8	7	0	15	0	15	0	12	0	29	8	29	8	26	0	26	0	26	0
	Bahadurshahr	25	8	25	4	19	10	33	0	33	8	27	0	7	0	7	0	6	0	11	0	10	11	10	0	32	0	33	0	26	8	30	8	33	8
	Aligarh	No return received																																	
	Kumoun	13	0	13	0	14	0	13	0	14	0	17	0	11	0	10	0	9	0	12	0	10	8	12	0										
	Garhwal	15	0	15	0	20	0	18	0	18	0	22	0	8	0	8	0	10	0	11	0	11	0	15	0										
	Bijnor	21	6	21	6	17	2	29	4	25	14	24	12	13	8	12	6	10	2	15	3	15	12	11	4	27	0	27	15	23	1	25	14	27	0
	Moradabad	20	5	20	0	20	0	31	0	27	0	30	0	9	0	9	0	10	4	14	8	14	8	13	6	32	0	33	0	29	5	28	0	28	0
	Iludau	22	3	21	0	21	9	34	12	28	12	31	3	6	0	6	0	8	6	18	0	18	0	14	8	32	6	28	12	27	9	32	6	24	13
	Bareilly	21	4	20	10	20	1	35	0	35	0	28	12	6	4	6	4	6	4	15	0	15	0	13	2	31	14	32	8	28	12	28	12	30	0
	Sahajahanpur	26	8	26	8	23	8	42	8	42	13	36	0	8	0	8	0	8	8	20	0	20	0	16	0	37	0	38	0	35	0	34	0	36	0
	Tarai Pergunnas	22	12	22	8	19	6	27	8	27	8	18	12	9	12	9	4	9	6	16	4	16	4	12	13	35	0	37	8	23	12	28	12	32	8
	Muttra	21	0	21	0	18	8	31	0	32	0	26	0	7	0	7	0	7	0	14	0	14	0	12	8	31	0	30	0	23	0	30	0	26	0
	Agra	21	0	21	8	18	0	34	0	35	0	23	8	5	0	5	0	5	0	11	8	11	8	10	8	31	0	31	0	23	0	29	0	30	0
	Farukhabad	23	9	23	7	20	8	32	15	32	10	29	15	6	0	6	2	6	8	16	5	16	11	12	9	30	11	30	11	27	12	30	31	30	6
	Mainpuri	24	0	24	0	19	8	31	0	32	0	26	0	5	0	5	0	4	0	14	0	14	0	10	0	29	0	29	0	24	0	31	0	31	8
	Kidwai	24	6	24	8	19	8	30	0	29	0	24	8	6	8	6	8	6	0	16	0	16	0	11	8	30	0	31	0	26	0	31	4	33	0
	Etah	24	5	23	10	21	2	33	0	32	5	28	0	8	0	8	0	7	12	16	10	16	10	13	4	30	5	30	0	24	8	31	0	30	10
	Jalaun	25	0	25	0	20	0	24	0	24	0	18	0	9	0	9	0	9	0	10	0	10	0	10	0	30	0	30	0	28	0	27	0	27	0
	Jhansi	28	11	27	6	23	3	36	0	36	0	34	0	9	0	9	0	8	0	17	0	17	0	13	0	34	8	32	14	31	7	28	11	29	0
	Lalitpur	30	8	29	4	24	0	38	0	37	8	35	8	11	0	12	0	10	0	16	0	14	0	11	8	38	8	37	0	35	0	32	0	30	0
	Cawnpore	25	4	25	0	20	0	37	0	37	8	31	0	9	0	9	0	9	0	15	0	15	0	13	0	35	0	37	0	30	0	33	0	33	0
	Fatehpur	22	4	22	4	17	12	31	0	31	0	27	0	10	0	10	0	10	0	18	0	18	0	13	8	36	0	36	0	28	4	33	0	31	0
	Banda	28	0	28	0	25	0	27	0	26	0	32	0	8	0	8	0	8	0	17	0	16	0	12	8	37	0	37	0	35	0	34	0	34	0
	Allahabad	23	0	22	0	17	8	33	0	29	4	28	0	8	8	8	4	9	0	17	8	16	8	14	8	35	8	32	0	29	0	32	8	2	8
	Hamirpur	23	12	28	8	23	10							9	8	9	0	8	0	14	10	14	10	10	11	30	16	36	0	29	10	30	3	32	7
	Jaunpur	22	0	21	10	19	0	26	0	26	0	24	0	7	0	7	0	7	1	16	14	16	14	11	4	29	10	30	13	24	0	28	0	28	0
	Gorakhpur	20	11	21	9	18	0	25	3	27	0	21	9	14	5	16	3	10	11	18	0	18	14	14	5	25	3	26	14	18	0	25	3	28	13
	Basti	23	0	24	0	17	7	25	0	25	0	19	0	11	0	11	0	10	0	16	0	16	0	14	0										
	Azamgarh	20	10	19	3	17	1	25	1	25	13	21	6	10	5	10	5	10	5	14	4	14	0	12	9										
	Mirzapur	20	0	20	0	16	0	24	0	24	0	23	0	8	0	8	0	8	0	16	0	15	0	12	0	23	0	28	0	21	0	26	0	26	0
	Benares	20	10	19	8	16	13	26	0	26	8	22	8	10	0	10	0	9	3	16	8	16	4	12	11	27	10	27	10	22	17	2	27	2	
	Ghazipur	20	9	20	9	17	6	26	6	27	0	21	4	6	7	6	7	7	14	14	24	14	24	11	9	28	5	30	14	20	9	25	14	25	12
	Balia	20	2	20	2	18	0	24	8	24	8	23	3	14	2	14	2	9	0	15	8	15	8	14	2	29	0	29	0	21	12	27	4	27	4
	Philibhit	No return received																																	
	Almora	No return received																																	
OUDH.	Sultanpur	24	0	24	0	20	0	29	0	29	0	26	0	11	0	11	0	11	0	20	0	20	0	17	0	32	0	32	0	26	0	32	0	32	0
	Partabgarh	23	13	23	12	19	2	34	13	35	7	29	4	19	5	19	5	14	8	21	2	21	8	16	2	36	0	36	0	24	13	35	5	34	4
	Fyzabad	22	0	22	0	18	0	30	0	30	0	26	0	12	8	12	0	10	0	20	0	20	0	15	8	34	0	34	0	25	8	27	0	26	0
	Kheri	28	0	28	8	22	8	34	0	34																									

INDIA FOR THE 1st HALF OF FEBRUARY 1885—continued.

IN SEERS OF 80 TOLAHS.

Lesser Millets, Rag, &c. (Kavaru, Veragu, Sawee, Cheena, Coraloo, Murhwa, Nuglee), Panicum Miliaceum, &c.			Gram.			Firewood.			Salt.						DISTRICTS.	PROVINCES.
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Wholesale.			Retail.				
									Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.		
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.	S. Ch.	S. Ch.	S. Ch.		
...	No return received			Sylhet	ASSAM.
...	No return received			Cachar	
...	No return received			Goalpara	
...	No return received			Garo Hills	
...	No return received			Kamrup	
...	No return received			Darrang	
...	No return received			Nongong	
...	No return received			Sibsagar	
...	No return received			Lakhimpur	
...	No return received			Khasi & Jaintia Hills	
...	No return received			Naga Hills	
...	No return received			Dohra Dán	N. W. PROVINCES.
...	No return received			Saharanpur	
...	No return received			Muzaffarnagar	
...	No return received			Meerut	
...	No return received			Bulandshahr	
...	No return received			Aligarh	
...	No return received			Kanun	
...	No return received			Gorhwal	
...	No return received			Bijnor	
...	No return received			Moradabad	
...	No return received			Budaun	Oudh.
...	No return received			Barilly	
...	No return received			Shahjahanpur	
...	No return received			Tarai Pergunnahs	
...	No return received			Muttra	
...	No return received			Agra	
...	No return received			Farrukhabad	
...	No return received			Mainpuri	
...	No return received			Etawah	
...	No return received			Etah	
...	No return received			Jalaun	Punjab.
...	No return received			Jhansi	
...	No return received			Lalitpur	
...	No return received			Cawnpore	
...	No return received			Patehpur	
...	No return received			Meerut	
...	No return received			Almora	
...	No return received			Sultanpur	
...	No return received			Partabgarh	
...	No return received			Fyzabad	
...	No return received			Kheri	Punjab.
...	No return received			Lucknow	
...	No return received			Bara Banki	
...	No return received			Bahraich	
...	No return received			Rai Bareilly	
...	No return received			Sitapur	
...	No return received			Gonda	
...	No return received			Unao	
...	No return received			Haridui	
...	No return received			Hissar	Punjab.
...	No return received			Rohat	
...	No return received			Gurgaon	
...	No return received			Delhi	
...	No return received			Karnal	
...	No return received			Unhalla	
...	No return received			Simla	
...	No return received			Kangra	
...	No return received			Hoshiarpur	
...	No return received			Jalandhar	
...	No return received			Ludhiana	

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

PROVINCE.	DISTRICTS.	QUANTITIES PER RUPEE																	
		Wheat.			Barley.			Rice (best sort).			Rice (common).			Great Millet (Cholum, Jowar), Zizania doryssa.			Burrush Millet (Chumoo, Bairs) Panicum doryssa.		
		Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.
		S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	
PUNJAB—continued.	Ferozepore	26 0	26 0	23 0	45 0	47 0	36 0	...	...	...	12 0	12 0	11 0	40 0	40 0	36 0	35 0	30 0	24 0
	Mooltan	19 0	19 0	17 0	31 0	31 0	29 0	...	...	...	10 0	10 0	10 0	27 0	27 0	27 0	26 0	24 0	23 0
	Jhang	21 0	21 0	23 0	36 0	34 0	36 0	...	...	...	10 0	10 0	10 0	27 0	34 0	29 0	28 0	30 0	32 0
	Montgomery	22 0	22 0	20 0	30 0	30 0	28 0	...	...	...	11 0	11 0	10 0	28 0	28 0	26 0	...	...	...
	Lahore	26 0	26 0	24 0	45 0	43 0	41 0	...	...	...	13 0	13 0	12 0	32 0	35 0	33 0	26 0	26 0	26 0
	Amritsar	29 0	29 0	23 0	40 0	40 0	35 0	...	...	...	14 0	14 0	13 0	34 0	34 0	33 0	28 0	28 0	29 0
	Gurdaspur	33 0	33 0	25 0	40 0	40 0	24 0	...	...	...	16 0	16 0	14 0	32 0	32 0	28 0	14 0	14 0	14 0
	Gujranwala	30 0	30 0	23 0	50 0	54 0	43 0	...	...	...	16 0	17 0	14 0	35 0	35 0	36 0	28 0	28 0	28 0
	Sialkot	31 0	31 0	25 0	53 0	54 0	42 0	...	...	...	16 0	16 0	14 0	45 0	45 0	36 0	34 0	34 0	33 0
	Gujrat	33 0	33 0	28 0	50 0	50 0	40 0	...	...	...	12 0	12 0	12 0	46 0	46 0	50 0	41 0	41 0	42 0
	Rawalpindi	33 0	33 0	28 0	60 0	60 0	40 0	...	...	...	14 0	14 0	16 0	50 0	50 0	40 0	50 0	50 0	46 0
	Jhelum	30 0	29 0	26 0	48 0	45 0	38 0	...	...	...	12 0	12 0	12 0	39 0	39 0	37 0	42 0	40 0	37 0
	Shalpur	29 0	29 0	30 0	37 0	37 0	45 0	...	...	...	14 0	14 0	15 0	37 0	37 0	40 0	37 0	37 0	40 0
	Muzaffargarh	20 0	20 0	19 0	23 0	28 0	28 0	...	...	...	6 0	6 0	5 0	22 0	24 0	25 0	28 0	24 0	23 0
	Dera Ghazi Khan	19 0	19 0	18 0	28 0	28 0	25 0	...	...	...	11 0	11 0	9 0	34 0	34 0	28 0	28 0	28 0	25 0
	Dera Ismail Khan	28 0	28 0	21 0	45 0	43 0	36 0	...	...	...	9 0	9 0	8 0	40 0	40 0	31 0	36 0	36 0	27 0
	Banau	40 0	39 0	25 0	60 0	68 0	38 0	...	...	...	10 0	10 0	10 0	54 0	55 0	40 0	45 0	40 0	29 0
	Kohat	34 0	32 0	21 0	77 0	66 0	31 0	...	...	...	17 0	17 0	13 0	...	...	...	51 0	48 0	29 0
	Peshawar	30 0	31 0	24 0	58 0	57 0	36 0	...	...	...	13 0	14 0	12 0	40 0	40 0	44 0	35 0	33 0	34 0
	Hazara	36 0	36 0	29 0	52 0	58 0	41 0	...	...	...	15 0	14 0	14 0	...	...	...	32 0	36 0	32 0
CENTRAL PROVINCES.	Sangor	31 0	30 0	25 0	...	...	...	14 0	14 0	10 0	15 0	15 0	11 0	...	34 0	35 0	...	...	28 0
	Damoh	31 8	31 8	29 8	...	...	...	15 8	17 8	11 8	16 8	18 8	12 8	...	...	...	...	...	...
	Jubbulpore	26 0	26 0	23 0	20 0	20 0	23 0	15 0	15 0	10 0	17 8	17 0	18 0	28 0	31 0	30 0	22 0	24 0	21 0
	Mandla	35 0	33 0	25 0	...	...	...	16 0	16 0	16 0	22 0	21 0	20 0	...	...	...	...	...	...
	Seoni	31 0	30 0	24 0	...	...	...	13 8	13 0	13 8	19 0	19 0	20 0	...	...	...	...	...	...
	Narsinghpur	No return received			...	...	...	4 8	4 8	4 0	12 6	12 6	10 11	...	28 2	28 0	...	22 8	...
	Hoshangabad	23 10	24 12	19 2	...	...	...	12 9	12 9	13 10	17 0	17 0	15 15	31 14	30 0	20 10	28 0	24 0	20 0
	Nimar	23 14	27 13	17 8	...	...	...	14 0	14 0	10 0	15 0	15 0	11 0	30 0	30 0	20 0	...	...	...
	Betul	24 0	24 0	17 0	...	...	...	7 0	7 8	10 0	14 5	13 14	11 0	29 12	29 12	27 0	...	...	...
	Chhindwara	25 2	24 2	24 0	...	...	...	10 0	9 0	9 0	14 0	18 0	11 0	28 0	27 0	23 0	...	...	...
	Wardha	26 0	27 0	21 0	...	...	...	9 12	10 4	9 12	16 0	17 4	16 0	24 12	27 12	26 12	19 12	19 12	...
	Nagpur	26 12	27 4	22 4	...	...	...	17 0	...	...	17 0	17 0	16 0	26 0	31 0	23 0	...	...	...
	Chanda	23 0	26 0	22 0	...	...	...	12 0	9 0	10 0	19 0	20 0	18 12	25 0	23 0	29 0	...	...	...
	Bhandara	26 0	26 0	20 0	...	...	...	17 0	16 0	14 0	26 0	24 0	21 0	...	...	...	...	...	...
	Balaghat	29 0	25 0	19 0	...	...	...	15 8	15 0	16 0	27 0	25 0	24 0	...	...	...	...	...	...
	Raipur	42 0	38 0	27 0	...	...	...	26 2	26 4	26 0	36 8	45 10	41 0	...	...	...	...	...	...
	Bilaspur	62 2	62 2	36 0	...	...	...	26 4	26 4	26 0	31 8	31 8	33 4	...	...	...	...	...	...
	Sambalpur	31 8	31 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BRITISH BURMA.	Arakan Division.																		
	Akyab	...	...	6 6	...	...	...	12 0	12 0	12 8	17 8	17 8	15 0	...	...	...	...	...	...
	Northern Arakan	No return received			...	...	...	19 8	19 2	11 13	21 0	21 0	18 6	...	...	...	...	...	...
	Kyaukpoo	...	...	...	...	...	...	22 14	22 14	17 2	33 9	33 9	19 2	...	...	...	...	...	...
	Sandoway	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pegu Division.																		
	Rangoon Town	20 9	17 0	11 2	...	...	...	16 10	14 2	12 2	17 12	16 0	18 2	...	...	...	...	...	...
	Pegu	...	...	...	...	...	...	9 14	9 14	7 9	13 6	13 6	10 1	...	...	...	...	...	...
	Tharrawaddy	...	...	...	...	...	...	14 4	14 4	7 2	17 13	17 13	7 14	...	...	...	...	...	...
	Prome	19 7	19 7	5 2	...	...	...	16 12	14 15	12 12	18 5	17 2	15 4	...	...	...	...	...	...
	Irrawaddy Division.																		
	Bassein	...	...	...	...	...	...	19 11	19 11	15 7	22 8	22 8	15 11	...	...	...	...	...	...
	Henzada	...	...	...	...	...	...	12 13	14 15	11 15	15 10	19 8	15 10	...	...	...	...	...	...
	Thonegwa	...	...	...	...	...	...	9 6	9 6	9 6	9 12	9 12	10 7	...	...	...	...	...	...
	Thayetungyo	...	12 1	8 0	...	...	...	...	9 6	10 8	...	12 7	12 7	...	...	...	...	...	...
	Tenasserim Division.																		
	Moulmein Town & Amherst	9 0	9 0	9 0	...	...	...	11 8	11 8	10 8	18 8	18 8	18 8	...	...	...	...	...	...
	Tavoy	...	...	...	...	...	...	14 9	13 12	12 6	21 0	17 15	17 15	...	...	...	...	...	...
	Mergui	...	...	...	...	...	...	14 9	16 4	15 6	20 8	20 8	18 14	...	...	...	...	...	...
	Toungoo	...	...	...	...	...	...	10 11	10 10	10 10	12 11	12 12	12 13	...	...	...	...	...	...
	Shwaygyin	33 10	33 10	...	...	...	...	11 9	10 10	10 10	13 13	12 7	11 9	...	...	...	...	...	...
	Salween	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SOUTH AND NORTH DISTRICTS.	Secunderabad	15 12	15 15	15 15	...	...	...	7 14	7 14	8 4	11 11	11 11	10 14	16 12	16 12	17 12	20 1	18 12	23 0
	Bolarum	17 1	17 1	18 1	...	...	...	8 13	8 13	9 0	10 15	10 15	11 7	18 1	18 1	8 19	5 0	...	...
	Chuddergat	11 12	11 8	11 8	...	...	...	8 8	8 0	7 8	9 12	9 8	10 0	18 8	17 8	8 15	0 21	0 20	0 24
	Amruti	23 9	23 8	18 0	...	...	11 0	7 13	7 13	8 0	11 8	10 0	10 0	27 8	27 0	8 24	0 20	0 18	0 17
	Akola	26 0	26 0	20 0	...	...	...	8 5	8 5	8 0	12 0	10 0	10 0	28 0	28 0	23 5	0 21	0 21	0 20
	Kilichpur	22 4	22 0	18 0	7 0	6 0	10 0	8 0	8 0	8 0	11 0	11 0	11 0	28 0	27 0	25 0	23 0	22 0	0 16

INDIA FOR THE 1st HALF OF FEBRUARY 1885—continued.

IN SHEERS OF 80 TOLAHS.

Lesser Millets, Ragi, &c. (Kavaru, Veragu, Sawee, Cheenu, Toraloo, Murhwa, Nugelee), Panicum Miliaceum, &c.			Gram.			Firewood.			Salt.						Districts.	PROVINCES.		
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Wholesale.			Retail.						
									Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.				
S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.	S. Ch. S. Ch. S. Ch.				
...	45 0	46 0	40 0	90 0	90 0	90 0	14 8	14 8	14 0	14 0	14 0	14 0	Ferozepore	PUNJAB—continued.		
...	29 0	28 0	29 0	80 0	80 0	90 0	15 8	15 8	15 0	15 0	15 0	14 8	Mooltan			
...	26 0	28 0	29 0	200 0	200 0	200 0	15 0	15 0	15 4	14 0	14 8	15 0	Jhang			
...	33 0	33 0	34 0	200 0	200 0	240 0	13 0	13 0	12 8	12 0	12 0	12 0	Montgomery			
...	41 0	40 0	36 0	90 0	90 0	80 0	15 0	15 0	15 0	14 0	14 0	14 0	Lahore			
...	41 0	41 0	39 0	90 0	90 0	80 0	15 10	15 10	15 6	15 4	15 4	15 0	Amritsar			
...	38 0	36 0	34 0	120 0	120 0	120 0	15 0	14 8	13 4	14 0	14 0	13 0	Gurdaspur			
...	37 0	38 0	38 0	90 0	90 0	90 0	15 4	15 4	15 4	15 0	15 0	15 0	Gujranwala			
...	34 0	34 0	35 0	110 0	110 0	120 0	16 8	16 8	16 0	16 0	16 0	15 8	Sialkot			
...	33 0	33 0	33 0	100 0	100 0	100 0	...	...	...	16 0	16 0	15 8	Gujrat		
...	40 0	41 0	37 0	80 0	120 0	160 0	15 12	15 12	15 4	15 8	15 8	15 0	Rawalpindi			
...	34 0	35 0	32 0	120 0	120 0	140 0	16 8	16 8	16 0	16 0	16 0	15 0	Jhelum			
...	38 0	38 0	40 0	240 0	240 0	320 0	17 0	17 0	17 0	16 0	16 0	16 0	Shahpur			
...	27 0	25 0	23 0	120 0	100 0	120 0	...	...	...	14 0	14 0	14 0	Muzaffargarh		
...	27 0	28 0	28 0	125 0	125 0	100 0	30 0	30 0	28 12	28 12	29 11	27 8	Dera Ghazi Khan			
...	42 0	40 0	33 0	135 0	138 0	138 0	50 0	50 0	47 8	47 8	45 0	45 0	Dera Ismail Khan			
...	55 0	56 0	35 0	80 0	80 0	80 0	60 0	60 0	80 0	50 0	50 0	60 0	Bannu			
...	36 0	32 0	29 0	153 0	102 0	115 0	61 3	61 3	66 5	58 11	58 11	61 3	Kohat			
...	34 0	34 0	29 0	105 0	105 0	118 0	45 8	45 8	40 0	44 0	44 0	38 8	Peshawar			
...	30 0	35 0	26 0	80 0	80 0	110 0	...	...	...	12 0	12 0	12 0	Hazara		
...			
...	31 0	30 0	32 0	180 0	180 0	160 0	10 4	10 0	10 0	10 0	9 12	9 12	Saugor	CENTRAL PROVINCES.		
...	29 8	30 0	34 8	200 0	200 0	200 0	9 8	11 0	10 0	9 4	10 8	9 4	Damoh			
...	29 0	29 0	27 0	130 0	130 0	130 0	12 0	12 0	11 8	11 8	11 8	11 0	Jubbulpore			
...	40 0	40 0	37 0	256 0	256 0	256 0	...	...	...	10 8	10 8	10 0	Mandla		
...	28 0	29 0	25 0	220 0	220 0	220 0	11 4	11 8	11 0	11 0	11 4	11 0	Soni			
...	No return received			Narsinghpur			
...	28 2	28 2	22 10	160 0	160 0	160 0	11 14	11 14	11 12	11 0	11 0	11 0	Hoshangabad			
...	23 15	25 13	20 4	160 0	160 0	160 0	13 13	13 13	13 13	13 0	13 0	13 0	Nimr			
...	24 0	24 0	18 0	320 0	320 0	320 0	11 8	11 8	9 8	11 0	11 0	9 0	Hetul			
...	25 15	25 3	23 8	200 0	200 0	200 0	10 9	10 8	10 8	9 12	9 12	10 0	Chhindwara			
...	21 0	24 0	17 0	160 0	155 0	155 0	12 0	13 0	13 0	11 0	12 8	12 8	Wardha			
...	23 4	24 12	19 12	120 0	120 0	150 0	12 0	12 0	12 0	11 12	11 12	11 12	Nagpur			
...	22 8	25 0	16 8	360 0	360 0	360 0	...	...	...	11 0	11 0	11 8	Chanda		
...	22 0	23 0	20 0	160 0	160 0	150 0	11 8	11 0	11 8	11 0	10 0	11 0	Bhandara			
...	24 0	26 0	17 0	275 0	275 0	275 0	11 0	11 0	11 0	10 8	10 8	11 0	Balaghat			
...	25 0	25 0	24 0	80 0	64 0	64 0	12 0	11 0	10 8	11 0	10 8	10 0	Raipur			
...	40 0	36 0	40 0	120 0	120 0	140 0	...	...	...	9 0	9 0	9 0	Bilaspur		
...	19 8	19 8	10 0	125 0	125 0	120 0	13 0	13 0	11 0	12 0	12 0	10 0	Sambalpur			
...			
...	10 0	11 0	9 0	264 0	264 0	240 0	35 0	35 0	35 0	32 0	32 0	30 0	Arakan Division.			
...	No return received			Akyab	BRITISH BURMA.		
...	4 0	4 0	4 0	50 0	50 0	40 0	...	...	...	66 10	36 0	30 0	Northern Arakan		
...	469 11	469 11	469 11	...	...	...	22 14	33 9	39 0	Kyaukpada			
...	Sandaway			
...	18 9	18 4	14 4	320 0	320 0	320 0	50 10	50 11	50 11	29 3	22 10	22 10	Pegu Division.			
...	10 1	10 1	10 1	58 4	58 4	58 4	31 13	31 13	8 13	28 0	28 0	6 4	Rangoon Town	Pegu Division.		
...	8 14	8 14	8 14	535 11	535 11	535 11	...	...	...	32 7	35 11	35 11	Pegu		
...	15 9	15 9	7 12	167 9	167 9	139 11	29 9	29 9	25 5	18 10	18 10	16 5	Tharrawaddy			
...	Prome			
...	13 8	13 8	8 3	351 13	307 14	278 7	26 8	26 8	28 6	20 15	20 15	21 5	Irrawaddy Division.			
...	183 8	183 8	183 8	29 9	29 9	29 9	29 9	29 9	29 9	Bassein	Irrawaddy Division.		
...	22 7	22 7	18 3	187 10	184 10	184 8	50 0	50 0	41 12	45 0	45 5	35 7	Henzada			
...	13 13	9 3	...	245 0	245 0	...	29 9	25 5	...	18 15	18 15	Thongwa			
...	Thayetmyo			
...	13 8	13 8	13 8	220 0	220 0	220 0	30 15	30 15	30 8	30 8	30 8	20 15	Tenasserim Division.			
...	399 8	399 3	399 3	24 2	24 2	24 2	16 1	16 1	16 1	Moulmein Town & Amherst	Tenasserim Division.		
...	428 0	428 0	428 0	36 8	36 8	36 8	29 3	29 3	29 3	Tavoy			
...	8 1	8 1	7 0	24 0	24 0	24 0	27 0	29 0	24 2	18 13	18 15	14 1	Morgui			
...	150 0	150 0	250 0	35 6	35 6	29 8	18 14	18 14	18 14	Thungoo			
...	No return received			Shwaygyi			
...	Salween			
...			
25 14	24 14	25 14	16 12	16 5	15 15	125 0	125 0	125 0	10 11	10 11	10 14	10 3	10 3	10 6	Secunderabad	HYDRABAD AND ADJACENT TERRITORIES.		
...	18 1	18 8	18 1	116 14	116 14	116 14	...	...	...	10 10	10 10	10 10	Bolarum		
...	18 8	17 8	17 0	80 0	80 0	80 0	12 8	12 8	12 8	12 0	12 0	12 0	Chudderghat			
...	11 13	20 12	18 0	...	...	...	...	...	...	9 12	9 12	9 12	Amritoti		
...	20 0	24 0	17 0	64 0	64 0	64 0	12 0	12 0	13 0	11 0	11 0	12 0	Akola			
...	18 0	18 0	18 0	128 0	128 0	64 0	...	...	...	11 0	11 0	11 0	Kilichpur		
...	23 8	23 8	16 0	250 0	200 0	200 0	...	...	...	11 0	11 0	11 0	Buldana		

PRICES CURRENT OF FOOD-GRAINS THROUGH

PROVINCE.	DISTRICTS.	QUANTITIES PER R																							
		Wheat.						Barley.						Rice (best sort).						Rice (common).					
		Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.			Present fortnight.			Past fortnight.		
		S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.
MYSORE.	Bangalore	No return received						...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kolar . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tumkur . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mysore . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Shimoga . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kadur . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
COORG.	Coorg	9	8	9	7	8	10	9	5	9	3	9	15	13	3	13	12	14	10	16	7	17	5	20	6
RAJPOOTANA.	Jaypore	18	0	18	0	16	4	30	0	28	0	23	0	6	0	6	0	6	0	9	8	9	8	7	8
	Kishengurh	19	12	19	8	16	0	27	12	28	8	24	0	9	0	9	0	10	0	10	0	10	0	10	0
	Kerrowlee	21	4	21	9	18	12	31	0	23	12	26	14	15	10	15	0	10	0	17	8	16	4	10	10
	Ulwur	20	5	19	7	17	10	31	2	20	13	24	4	6	12	10	5	8	0	11	13	12	8	10	8
	Bhurtpore (City)	19	7	19	7	18	9	30	0	29	8	23	7	7	4	7	2	7	12	8	2	7	6	9	8
	Ajmere	19	0	19	0	15	0	28	0	29	0	22	0	3	0	3	0	5	0	8	0	8	0	8	0
	Deoli Cantonment	No return received						...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Erinpura . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sirohee . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Abu . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Anadra . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Balmore . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Jaysalmere . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hilly Tracts of Meywar	22	0	21	0	15	8	25	0	20	0	18	0	...	...	...	...	16	0	14	0	13	0	...	...
	Meywar (Oodeypore)	25	0	23	13	14	13	35	2	33	9	23	7	10	11	9	6	10	2	...	...	...	...	...	...
	Bánswára (Meywar Agency)	37	8	33	12	18	12	...	...	...	...	...	...	8	12	12	8	12	8	21	0	22	8	17	8
	Partábgarh (")	No return received						...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Murwar (Jodhpore) . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bikaner . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Boondee . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kotah	33	0	33	0	24	0	40	0	40	0	25	0	7	8	7	0	8	0	8	0	7	8	10	0
	Tonk	No return received						...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Jhallawar . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Shahpooora . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dholpur . . . . .							...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CENTRAL INDIA.	Indore	22	0	21	8	15	8	...	...	...	...	...	...	9	3	9	3	10	0	10	0	10	0	30	0
	Gwalior	22	9	22	5	17	7	19	11	21	8	24	9	7	13	7	13	7	5	10	8	9	12	8	12
	Goona	33	0	33	0	24	0	21	0	21	0	20	0	10	8	8	0	8	0	11	8	9	0	9	0
	Bnghelkhand (Bttna)	27	0	27	0	24	0	35	0	35	0	37	8	8	0	8	0	7	0	22	0	24	0	17	4

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

INDIA FOR THE 1st HALF OF FEBRUARY 1885 —concluded.

IN SEERS OF 80 TOLAHS.

IN SEERS OF 80 TOLAHS.																	DISTRICTS.		Decrease
Lesser Millets, Rasi, &c. (Kavara, Varnu, Sawee, Cheena, Coraioo, Murhwa, Nuplee), Pasi-cum Miscellaneous, &c.			Gram.			Firewood.			Salt.										
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Wholesale.			Retail.							
									Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.					
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.			
...	No return	received	Bangalore Kolar Tumkur Mysore Shimoga Kadur			Mysore			
7 1	29 2	30 0	22 14	24 7	27 5	110 0	110 0	110 0	11 10	11 10	11 10	11 0	10 9	10 12	Coorg		Coorg		
...	27 0	27 0	21 8	14 8	14 8	15 8	14 8	14 8	15 8	Jaypore	Kajpootana			
...	28 0	25 8	25 8	...	...	...	...	...	...	16 0	16 0	16 0	Kishengurh		
...	22 8	23 2	26 4	...	...	...	14 12	14 4	13 14	14 8	14 0	13 8	Kerrowlee		
...	31 5	31 5	25 1	...	...	...	16 4	16 4	15 7	15 8	15 8	14 12	Ulwur		
...	24 14	24 9	22 15	...	...	...	12 4	12 4	12 4	12 0	12 0	12 0	Bhursporo (City)		
...	28 0	28 0	22 0	80 0	80 0	80 0	17 0	17 0	17 0	15 8	15 8	15 0	Ajmere				
...	Deoli Cantonment				
...	No return	received	Krinpura Sirohee Abu Aundra Balmoro						
...	25 0	20 0	18 0	*	†	†	R a. p. 3 10 0	R a. p. 3 9 0	R a. p. 3 10 0	11 0	11 0	11 0	Jaysalnere				
...	22 10½	21 1½	17 3	200 0	200 0	200 0	S. Ch. 11 14½	S. Ch. 11 11½	S. Ch. 11 5½	11 8½	11 5½	10 15	Hilly Tracts of Meywar				
...	R a. p. 11 14½	R a. p. 11 11½	R a. p. 11 5½	...	...	...	Meywar (Oodeypore)				
...	40 0	40 0	30 0	...	...	...	8 2 0	...	...	12 8	12 8	12 8	Banswara (Meywar Agency)		
...	No return	received	Partabgarh Marwar (Jodhpore)						
...	37 0	37 0	32 0	240 0	240 0	240 0	13 0	13 0	13 0	12 8	12 8	12 8	Bikaner				
...	No return	received	Boondee						
...	35 2	34 4	25 10	...	...	...	12 3	12 9	11 5	11 15	12 5	11 1	Kotah		
...	No return	received	Tonk						
...	22 8	22 14	28 12	...	...	...	13 8	13 8	13 8	12 10	12 10	12 10	Jhallawar		
...	27 4	26 10	20 13	100 0	100 0	100 0	11 8	11 8	12 0	11 0	11 4	10 14	Shahpoora				
...	24 10	22 1	21 13	118 10	127 12	127 12	12 6	12 6	...	11 14	11 14	11 12	Dholpur				
...	34 0	34 0	32 8	280 0	200 0	200 0	12 4	12 4	13 0	12 0	12 0	12 8	Indore				
...	30 0	31 0	32 0	200 0	200 0	200 0	12 8	12 11	11 13	11 12	12 4	11 2	Gwalior				
...	Guana				
...	Bughelkhand (Sutna)				

* Ten pies per hundie.

† Eight pies per hundie.

D. BARBOUR,
Secretary to the Government of India.

STATEMENT OF TRAFFIC ON THE AGRA CANAL FOR THE MONTH OF JANUARY 1885.

NATURE OF TRAFFIC.	AGRA CANAL.						REMARKS.
	PRINCIPAL ITEMS OF TRAFFIC.						
	Up.		Down.		Total Up and Down.		
	Mds.	No.	Mds.	No.	Mds.	No.	
.	1,450	.	1,450	.	Particulars. Tonnage, including weight of timber and bamboos . Ton mileage Value of goods Number of passengers 1885. 1884. 189,399 1,171 40,692 123,389 4 73,556 4 7
.	4,375	.	4,375	.	
.	150	.	150	.	
.	
.	500	.	500	.	Particulars. Tonnage, including weight of timber and bamboos . Ton mileage Value of goods Number of passengers 1885. 1884. 189,399 1,171 40,692 123,389 4 73,556 4 7
.	
.	450	.	450	.	
.	
Indian-corn	Particulars. Tonnage, including weight of timber and bamboos . Ton mileage Value of goods Number of passengers 1885. 1884. 189,399 1,171 40,692 123,389 4 73,556 4 7
.	
.	
.	
TOTAL	.	.	6,925	.	6,925	.	Particulars. Tonnage, including weight of timber and bamboos . Ton mileage Value of goods Number of passengers 1885. 1884. 189,399 1,171 40,692 123,389 4 73,556 4 7
.	
.	
.	
Materials	24,421	.	.	.	24,421	.	Particulars. Tonnage, including weight of timber and bamboos . Ton mileage Value of goods Number of passengers 1885. 1884. 189,399 1,171 40,692 123,389 4 73,556 4 7
as goods	600	.	5,420	.	6,020	.	
.	600	.	600	.	
.	
unsquared timber	250	.	250	.	Particulars. Tonnage, including weight of timber and bamboos . Ton mileage Value of goods Number of passengers 1885. 1884. 189,399 1,171 40,692 123,389 4 73,556 4 7
squared timber	
as timber	
.	
GRAND TOTAL	25,021	.	13,495	.	38,516	.	Particulars. Tonnage, including weight of timber and bamboos . Ton mileage Value of goods Number of passengers 1885. 1884. 189,399 1,171 40,692 123,389 4 73,556 4 7
DURING CORRESPONDING PERIOD OF LAST YEAR	15,755	.	16,116	.	31,871	.	
INCREASE	9,266	.	.	.	6,645	.	
DECREASE	.	.	2,621	.	.	.	

ELAHABAD.
H. W. CONDUITT,
Offg. Asst. Secy. to Govt., N. W. P. and Oudh.

14 February 1885.

STATEMENT OF TRAFFIC ON UPPER AND LOWER GANGES CANALS FOR THE MONTH OF JANUARY 1885.

REMARKS.	UPPER GANGES CANAL.						LOWER GANGES CANAL.						UPPER AND LOWER GANGES CANALS.						REMARKS.			
	PRINCIPAL ITEMS OF LOCAL TRAFFIC.						PRINCIPAL ITEMS OF LOCAL TRAFFIC.						PRINCIPAL ITEMS OF THROUGH TRAFFIC.									
	Up.			Down.			Up.			Down.			Up.			Down.						
	Mds.	Nos.	Total up and down.	Mds.	Nos.	Total up and down.	Mds.	Nos.	Total up and down.	Mds.	Nos.	Total up and down.	Mds.	Nos.	Total up and down.	Mds.	Nos.	Total up and down.				
RAJES.	3,169	6,804		3,445	90		1,582	1,582		1,582	1,582		267	600	867	3,426	5,627	9,053	3,426	5,627	9,053	Noa.
	1,141	1,231			25		50	50		25	25		535		535	560		560	560			
dhán																						
mixed grain																						
Ord	750	750			50		50	50					624		624			1,424	1,424			
Mung	250	250											352		352			250	250			
Arhar																		352	352			
Masuri	757	757											110		110			867	867			
													31		31			81	81			
Indian-corn																						
TOTAL	6,057	9,592		3,536			1,757	1,757		1,919	1,919		600		2,519		8,151	13,868		8,151	13,868	
		180		180			1,065	1,065					14,355		14,355			15,600	15,600			
	1,173	1,173					163	163					66		66			229	229			
materials.	47,413	48,556		1,143			1	1		1,069	1,069		633		1,767		1,188	2,955	2,955			
ous goods	29,714	40,168		10,454			282,457	282,457		6,269	6,269		567		12,836		271,931	302,655	302,655			
	2,942	18,034		20,976			1,237	1,237		1,700	1,700				1,700		9,236	36,169	36,169			
	2,685	23,492		20,807			3,494	3,494		4,260	4,260				4,260		24,301	28,752	28,752			
and	369	9,334		9,334			213	213		57	57				57		369	9,907	9,907			
ared timber.		3,514		3,514			57	57									57	190,940	190,940			
and squared		3,302		3,302									10	10	10			3,312	3,312			
ber.		397		397														397	397			
ous timber																						
TD TOTAL	90,344	70,700		70,700			4,260	4,260		4,260	4,260		23,898		23,898		102,559	466,474	466,474			
ING CORR-	28,273	103,083		103,083			7,424	7,424		2,247	2,247		25,181		25,181		77,898	166,030	166,030			
G PERIOD OF																						
AR.	62,071	29,698		29,698													24,691	235,867	235,867			
MOORAGE																						
MOORAGE		32,383		32,383																		

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE AGRA CANAL FOR THE HALF-YEARS ENDING 30TH SEPTEMBER, 1884 AND 1883.

	DEMANDS.		Collected during current half-year.	Balance uncollected.	SAME PERIOD OF PREVIOUS YEAR.		Nature of cargo.	CURRENT HALF-YEAR.			CORRESPONDING PERIOD OF PREVIOUS YEAR.			TONNAGE.		TON MILEAGE.		VALUE OF GOODS.		NUMBER OF PASSENGERS.				
	Balance from previous half-year.	For current half-year.			Demands.	7		Collections	Up.	Down.	Total.	Up	Down.	Total	15	16	17	18	19	20	1884.	1883.	No.	No.
1																								
TOLLAGE.																								
Private boats	...	990	990	...	1,270	1,270	Grain	...	25,362	25,362	...	45,155	45,155	...	...	...	...	...	...	...	...
Government boats	...	361	361	...	454	454	Cotton	...	...	...	...	200	200	...	...	...	...	...	...	...	...
Rafts	Oil-seeds	...	1,000	1,000	...	1,300	1,300	...	...	...	...	...	...	...	...
	Salt	...	150	150	150	...	...	...	...	...	...	...	...	...	...
	Metals	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Building materials	57,391	10,870	68,261	75,260	...	75,260	...	...	...	...	...	...	...	...
CARRYING OPERATIONS.																								
Boating (Government)	...	1,678	1,678	...	490	490	Miscellaneous goods	...	8,180	8,180	180	23,105	23,285	...	...	...	...	...	...	...	...
Fines	Firewood	...	3,300	3,300	...	300	300	...	...	...	...	...	...	...	...
Ground-rent	Bamboos	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Timber	...	6,250	6,250	...	...	...	...	...	...	...	...	...	...	...
	Miscellaneous materials.	...	...	...	...	650	650	...	...	...	...	...	...	...	...
Total	...	3,029	3,029	...	2,214	2,214	Total	57,391	55,112	112,503	75,590	70,710	146,300	4,132	5,374	381,188	692,619	1,201,361	666,902	6	Nil.			

ALLAHABAD, H. W. CONDUITT, Offg. Asst. Secy. to Govt., N.W. P. and Oudh, P. W. D., I. B.

The 10th February 1885.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE UPPER AND LOWER GANGES CANALS FOR HALF-YEAR ENDING
30TH SEPTEMBER 1884.

1	DEMANDS.		SAME PERIOD OF PREVIOUS YEAR.		CURRENT HALF-YEAR.		CORRESPONDING PERIOD OF PREVIOUS YEAR.		TONNAGE.		TON MILEAGE.		VALUE OF GOODS.		NUMBER OF PASSENGERS.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Balance from previous half year.	For current half-year.	Collections during current half-year.	Balance uncollected.	Demands.	Collections.	NATURE OF CARGO.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Through.
1	88	6,758	4,890	1,456	8,756	5,344	Grains	25,276	25,397	50,673	40,496	96,345	136,831	15,167	18,192	20,312
Tollage.	88	6,758	4,890	1,456	8,756	5,344	Grains	25,276	25,397	50,673	40,496	96,345	136,831	15,167	18,192	20,312
Private boats	...	752	752	...	422	422	Cotton	...	3,819	3,819	...	10,751	10,751	...	...	...
Government boats	...	1,695	1,695	...	2,886	2,886	Oil seeds	2,684	36,284	36,968	3,273	26,740	30,013	...	...	...
Rafts	...	...	...	...	...	...	Salt	2,540	12,968	15,508	3,091	110,110	113,201	...	...	...
CARRYING OPERATIONS	...	...	...	...	...	...	Metals	121,405	32,823	154,228	13,820	4,195	18,015	...	...	...
Baling	...	382	382	...	950	950	Building materials	341,052	281,209	622,261	18,698	131,622	150,320	...	...	...
Fines and sundries	...	29	29	...	44	44	Miscellaneous goods	34,148	80,505	114,653	240,835	193,298	434,233	...	...	...
Ground rent	...	787	787	...	843	843	Firewood	51,469	151,247	202,716	87,106	198,358	285,464	...	...	...
	...	...	...	...	...	...	Bamboos	355	227,664	228,019	1,195	256,469	257,664	...	...	...
	...	...	...	...	...	...	Timber	3,018	97,051	100,069	4,792	137,152	141,944	...	...	...
	...	...	...	...	...	...	Miscellaneous timber	3,604	11,491	15,095	4,428	6,773	11,201	...	...	...
TOTAL	88	9,403	8,035	1,456	13,901	10,489	TOTAL	585,551	960,458	1,446,009	417,824	1,171,813	1,569,637	...	...	...
Upper Ganges Canal	46	6,169	5,462	753	9,161	7,997								...	...	...
Lower ditto	42	3,234	2,573	703	4,740	3,092								...	...	...
TOTAL	88	9,403	8,035	1,456	13,901	10,489								...	...	...

ALLAHABAD,
The 10th February 1885.

H. W. CONDUITT,
Offg. Asst. Secy. to Govt., N.-W. P. and Oudh, P. W. D., I.B.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIV of 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest return received	Railways.	Total length open.	RECEIPTS FOR WEEK ENDING 10TH FEBRUARY 1884.		Total length open.	RECEIPTS FOR WEEK ENDING 14TH FEBRUARY 1885.		TOTAL RECEIPTS FROM 1ST APRIL 1883 TO 10TH FEBRUARY 1884.		TOTAL RECEIPTS FROM 1ST APRIL 1884 TO 14TH FEBRUARY 1885.		Total increase in 1884-85.	Total decrease in 1884-85.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>Guaranteed.</i>		₹	₹		₹	₹	₹	₹	₹	₹	₹	₹
21st Feb. 1885	Oudh and Rohilkhand.	547	1,26,061	230	594	99,428	167	50,56,817	201	44,01,461	160	...	6,55,356
21st ditto	Sindh, Punjab, and Delhi	754	2,11,284	280	708	2,16,281	306	96,93,804	284	98,97,520	283	...	2,96,284
21st ditto	Madras	861	1,42,155	165	861	1,35,880	157	59,73,331	151	62,25,898	157	2,52,567	...
21st ditto	South Indian	655	79,292	121	654	78,936	121	35,09,225	116	36,43,295	121	1,34,070	...
28th ditto	Great Indian Peninsula	1,458	7,18,520	489	1,504	7,14,927	475	2,91,01,598	434	2,92,97,431	423	1,95,833	...
21st ditto	Bombay, Baroda, and Central India	461	2,37,013	514	461	2,43,716	529	1,01,04,220	476	1,01,20,731	477	16,511	...
	TOTAL	4,736	15,09,325	319	4,780	14,89,168	312	6,34,38,995	292	6,30,86,336	288	...	8,52,659
	<i>State.</i>												
28th Feb. 1885	East Indian	1,509	9,99,671	662	1,500	9,53,644	632	4,43,19,002	688	3,66,20,041	528	...	76,90,051
21st ditto	Eastern Bengal	233	92,231	396	233	83,465	358	45,20,939	406	47,45,211	478	2,24,272	...
28th ditto	Nalhati	27	1,583	58	27	1,051	61	69,776	56	66,504	54	...	3,272
21st ditto	Northern Bengal	239	39,274	164	249	37,070	149	19,05,437	175	19,27,237	169	21,800	...
21st ditto	Kaunia-Dharia	32	5,713	179	37	3,877	105	1,20,694	82	1,29,818	78	9,154	...
28th ditto	Tirhoot	193	24,815	129	226	28,987	128	8,22,924	93	10,88,710	105	2,65,786	...
28th ditto	Patna-Gya	57	9,080	159	57	11,122	195	3,97,931	152	4,59,087	175	61,156	...
7th ditto	Cawnpore-Achnera	...	...	...	...	(a)	...	(b) 4,93,653	79	(c) 7,44,595	70	2,90,942	...
28th ditto	Dildarnagar-Ghaziपुर.	12	808	67	12	961	80	41,462	75	41,651	75	180	...
21st ditto	Rajputana-Malwa	1,117	3,07,809	276	1,120	3,21,860	287	1,14,94,945	224	1,08,95,679	212	...	5,99,200
21st ditto	Rewari-Ferozepur	140	18,654	133	291	24,910	86	3,57,312	87	7,37,817	85	3,80,506	...
21st ditto	Wardha-Coal	45	20,449	454	45	19,629	436	6,52,569	320	5,78,242	279	...	74,327
21st ditto	Nagpur & Chhattisgarh	149	34,505	232	149	35,464	238	10,78,039	157	11,21,566	164	43,527	...
14th ditto	British Burma	161	61,637	393	264	58,841	232	13,13,053	177	17,13,441	155	4,00,358	...
28th ditto	Sindia	75	8,450	113	75	8,478	113	3,06,033	89	3,27,419	95	21,386	...
21st ditto	Punjab Northern	447	60,127	135	447	82,846	185	28,04,492	136	28,33,434	138	28,042	...
21st ditto	Indus Valley	660	99,626	151	660	1,67,800	254	61,56,055	203	68,17,843	225	6,01,788	...
21st ditto	Amritsar-Pathankot	51	2,844	56	66	4,577	69	(f) 16,087	53	1,93,734	68	1,77,647	...
7th ditto	Bareilly-Pilibhit	...	...	...	...	(a)	...	(d) 9,793	16	(e) 9,793	16	9,793	...
21st ditto	Dacca and Myitthaing	...	...	...	10	-1,360	136	...	...	(g) 7,719	129	7,719	...
31st Jan. 1885	Kokilamukh	...	...	...	...	(a)	...	...	...	(h) 2,336	26	2,336	...
	TOTAL	3,638	7,86,603	216	3,958	8,92,898	226	3,25,51,401	191	3,44,81,836	183	19,30,435	...
	GRAND TOTAL (GUARANTEED AND STATE)	0,888	32,95,599	333	10,247	33,35,710	326	14,03,09,488	307	13,41,88,213	281	...	61,21,275
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,92,14,946	151	7,00,20,637	147	...	...
	NET RECEIPTS	...	...	...	...	...	...	7,10,94,542	156	6,41,67,576	134	...	69,26,966
	<i>Assisted Companies.</i>												
21st Feb. 1885	Bengal Central	61	3,974	65	126	9,388	75	1,08,154	68	4,14,516	72	3,06,362	...
7th ditto	Rohilkhand & Kumaon	...	...	...	...	(a)	...	...	...	(e) 28,975	31	28,975	...
14th ditto	Assam	40	1,405	35	78	5,150	66	54,813	50	1,98,880	63	1,44,667	...
21st ditto	Southern Mahratta	...	...	...	214	10,443	49	...	...	2,57,874	46	2,57,874	...
21st ditto	Bengal & North-Western	...	...	...	303	20,230	67	...	...	1,35,462	31	1,35,462	...
28th ditto	Tarakessur	...	...	...	22	9,167	417	...	...	(g) 35,559	269	35,559	...
	TOTAL	101	5,379	53	743	54,378	73	1,62,967	56	10,71,266	47	9,08,299	...
	<i>Native States.</i>												
21st Feb. 1885	Bhavnagar-Gondal	198	18,060	93	193	19,828	103	7,70,826	87	9,70,290	109	1,99,464	...
21st ditto	Jodhpore	19	1,095	89	44	2,660	60	37,055	142	63,479	35	26,124	...
14th ditto	Nizam's	121	14,468	120	121	23,132	191	7,68,139	138	8,55,685	154	87,546	...
7th ditto	Mysore	...	...	...	...	(a)	...	(i) 2,67,945	68	(j) 3,22,045	63	54,100	...
21st ditto	Rajpura-Patiala	...	...	...	16	780	45	...	...	(k) 10,016	42	10,016	...
	TOTAL	338	34,233	103	374	46,350	124	18,43,965	95	22,21,515	100	3,77,560	...

N.B.—As regards the figures in column "Total Receipts from 1st April 1884 to date," audited figures have been availed of as far as possible.
(a) Return not received.
(b) Total receipts from 1st April 1883 to 9th February 1884.
(c) Total receipts from 1st April 1884 to 7th February 1885.
(d) Total receipts from 14th October 1884 to 2th February 1885.

(f) Total receipts from 1st January to 14th February 1884.
(g) Total receipts from 1st January to 14th February 1885.
(h) Total receipts from 1st December 1884 to 31st January 1885.
(i) Total receipts from 1st April 1883 to 9th February 1884.
(j) Total receipts from 1st April 1884 to 14th February 1885.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR
THE WEEK ENDING THE 11th MARCH 1885.

GENERAL REMARKS.—There has been slight rain during the week in some districts in the Punjab, the North-Western Provinces and Oudh, the Central Provinces, Bengal, and Assam. Some rain has fallen also in Madura, North Coorg, and Karachi.

Harvesting continues in Madras and, except in Bellary and Anantapur, the standing crops are generally good. In Mysore there is a scarcity of water both for rice sowings and for cattle. Fodder is also becoming scarce.

The *rabi* harvest is in progress in the Bombay Presidency, in the Central Provinces, and in the Berars, and has begun in the North-Western Provinces and Oudh, where it promises well. In the Punjab *rabi* prospects are generally very good. In the Central India and Rajputana States the crops are in fair condition. In Bengal the *rabi* crops are expected to yield a good outturn. *Boro* paddy promises well; tobacco is being cut and sugarcane-pressing continues. Ploughing for next season's crops is in progress in some districts. In Assam ploughing operations are well in hand. Sugarcane is being cut and pressed in the Gauhati and Dibrugarh districts.

The public health is generally good. Prices are as a rule steady, but show an upward tendency in parts of the Punjab.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Madras—(Mar. 11th)		
Bellary	<i>Nil</i>	Standing crops, dry crops generally, and wet crops in parts, withering from want of rain; harvest paddy and dry grains, yield below average; smallpox exists; 25 deaths from cholera.
Kurnool	"	Standing crops good, except in one division, and in parts of 3 taluks, where they have withered from want of rain; harvest <i>cholum</i> , outturn below average; smallpox and cattle-disease prevalent.
Ganjam	"	Fever prevalent; cholera and smallpox slight.
Kistna	"	Standing crops good; smallpox, fever, and cattle-disease exist; 7 deaths from cholera.
Chingleput (Madras)	"	Standing crops in parts of 3 taluks have withered and are affected by insects; harvest paddy, outturn below half the average; smallpox and cattle-disease exist; 28 deaths from cholera.
Coimbatore	"	Standing crops, wet good, except in parts of 2 taluks, where they require rain; dry crops withering in 2 taluks; harvest wet and dry grains, outturn wet about average, dry below average; fever exists 32 deaths from cholera.
Tanjore	"	Standing crops generally good; harvest wet and dry crops, outturn below average; 109 deaths from cholera.
Madura	Average '02	Outturn of harvest unsatisfactory; fever prevalent; 11 deaths from cholera.
Malabar	<i>Nil</i>	Third rice crop cultivation progressing; fever exists; smallpox and cattle-disease slight; 55 deaths from cholera.
Travancore	"	Smallpox and fever exist; cholera abating, 1 death at Trevandrum.
		<i>General Remarks.</i> —General prospects fair, except in parts of Bellary and Anantapur.
Bombay—(Mar. 11th)		
Karachi	·20 in Karachi	River at Kotri on 8th 5 feet 10 inches against 3 feet 4 inches on same date last year; fever in six talukas; cattle-disease in 7 talukas, loss of 74 cows, bullocks, and buffaloes; cholera cases in Sakro 19 cases, 6 deaths, 31 remaining, in Ghorabari 40 cases, 25 deaths, 14 remaining, and in Shahbandar 3 cases, 2 deaths; no fresh case of smallpox in Karachi, 3 remaining; disease in 35 villages in the district, 123 fresh cases, 19 deaths, 82 remaining; prices—wheat, red rice, and <i>bajri</i> in Karachi 26, 28, and 36, in Ghorabari 22, 40, and 40, in Dadn 40, 32, and 40, and in Jati 26, 40, and 46 lbs. per rupee respectively.
Hyderabad	<i>Nil</i>	<i>Rabi</i> good; oil-seed harvest commenced in Dero, Mohbat, and Hali; river at Kotri on 4th 6 feet against 3 feet 4 inches on same date last year; measles in 2, fever in 5, smallpox in 4, and cattle-disease in 3 talukas; high winds prevail; prices steady.
Ahmedabad	"	Reaping of <i>rabi</i> crops continues; wheat 33 and <i>bajri</i> 36 lbs. per rupee.
Baroda	"	Public health good; crops in good condition; harvesting of wheat commenced; <i>bajri</i> 34 and common rice 24 lbs. per rupee.
Surat	"	<i>Rabi</i> harvesting and cotton-picking continue; cholera in Surat and Bardoli, 11 cases, 4 deaths; fever in Bardoli, Pardi, and Mandvi; <i>jowari</i> 38 and <i>nagli</i> 45 lbs. per rupee.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bombay—contd.		
Nasik	<i>Nil</i>	<i>Rabi</i> crops good; slight injury to crops by mildew in Sinnar, Niphad, Chandor, Yeola, Mulegaon, and Kalvan; reaping of <i>rabi</i> crops in progress in parts of Dindori, Sinnar, Satara, Kalvan, and Point; public health generally good; cholera in parts of Nasik, Sinnar, Dindori, Niphad, and Mulegaon talukas; wheat 37, <i>bajri</i> 36½, and rice 24 lbs. per rupee.
Colaba (Bombay)	"	Abnormal temperature rose from 3° cool on 4th to <i>nil</i> on 6th, and then fell to 2° cool by the 10th; vapour in air normal; abnormal wind northerly on 6th.
Poona	"	Reaping of <i>rabi</i> nearly completed; 29 cholera cases in Haveli, Khod, Junta, and Maval talukas, 15 fatal; <i>bajri</i> 33 and <i>jowari</i> 41, in Poona <i>bajri</i> 32 and <i>jowari</i> 35 lbs. per rupee.
Ahmednagar	"	Reaping of <i>rabi</i> generally continues; fever in Jagkhod.
Sholapore	"	Reaping of <i>rabi</i> crops still in progress throughout the district; <i>jowari</i> 47 lbs. 7 tolas and <i>bajri</i> 39 lbs. 9 tolas per rupee.
Dharwar	"	Harvesting of late <i>jowari</i> commenced in 4 talukas; cotton-picking in progress; scarcity of fodder in 3 and that of drinking water in 5 talukas; public health good; rice 23 to 34 and <i>jowari</i> 38 to 59 lbs. per rupee.
Kanara	"	Common rice in Karwar 14, district average 15 seers per rupee; sugarcane harvest continues; rice plants healthy; fever in Honore, Haliyal, and Yellapur; smallpox—4 deaths in Siddapur, 1 in Supa, and 4 in Mundgod; cholera—3 deaths in Supapetha; cattle-disease in Supat.
Rajkot	"	General health good; weather warm; <i>bajri</i> 33 and <i>jowari</i> 44 lbs. per rupee. <i>General Remarks.</i> — <i>Rabi</i> harvest nearly completed in parts of Poona, Satara, and Belgaum, in progress in other districts; standing crops injured by mildew in parts of Nasik and by rust in parts of Shikarpur; scarcity of fodder in 3 talukas of Dharwar and of drinking water in 5 talukas of Dharwar and one of Kaladgi; cholera and smallpox in parts of nine districts; cattle-disease in parts of 6, and fever in parts of 12 districts.
Bengal—(March 11th)		
Chittagoug	<i>Nil</i>	Weather seasonable; prospects of crops good; prices of food-grains stationary; cholera still reported.
Dacca	"	Pulses are being gathered; ploughing is going on; prospects of crops good; a good deal of smallpox in the district.
24-Pergunnahs	"	Harvesting of <i>rabi</i> crops finished with an average outturn of 12 annas; lands are being prepared for next season's crops; price of common rice varies from 15½ to 17½ seers per rupee; public health generally good, though isolated cases of cholera are reported from the Joy-nogore, Barripore and Barrackpore thanas.
Moorshedabad	·39	Weather, days hot and nights cool; prospects of standing crops are moderate, and there are complaints of want of rain in some places; public health good.
Burdwan	<i>Nil</i>	<i>Rabi</i> crops are being harvested and sugarcane is being pressed, with good results; public health good.
Rungpore	·05	<i>Aus</i> crops are being sown; wheat is almost ripe for the sickle; tobacco is being cut; price of common rice is rising; public health good.
Bhagalpore	<i>Nil</i>	Harvesting of <i>rabi</i> crops has commenced with the exception of peas, mustard, linseed, and gram in the Banks and Sudder sub-divisions, where the crops have suffered from insects; elsewhere prospects are good; price of rice almost stationary.
Purneah	"	<i>Rabi</i> crops have been much injured in the south of the district by caterpillars; wheat is doing well in places, elsewhere damaged by drought; ploughing continues; tobacco is being cut; common rice is selling at 16 seers per rupee; public health is fair; rivers are low.
Durbhanga	"	Harvesting of spring crops is going on; opium is being extracted; prices stationary; public health good.
Hazaribagh	"	Weather cloudy, cutting of <i>rabi</i> crops continues; prospects of <i>mahua</i> crop are gloomy; the early crop has been nearly destroyed by the cloudy and rainy weather, which has prevailed for the last two weeks; considerable damage is being also done to poppy crop by hailstorms which passed over the northern part of the district; general health good.
Cuttack	"	Weather warm, cloudy on the 10th instant; <i>dalu</i> is in ear; ploughing is progressing; price of rice stationary; sporadic cases of cholera prevail throughout and somewhat badly in the Jagat-singapore and Tritol thanas.
Midnapore	·41	Weather seasonable; no crops on the ground except a little <i>boro</i> paddy; public health fair.
Kbulna	<i>Nil</i>	Weather cool at nights; <i>boro</i> paddy is being damaged by insects; prospects however are generally good; lands are being ploughed for <i>til</i> and sown with it; prices of food-grains stationary; health generally good, except a few cases of cholera.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bengal—contd.		
Dinagapore . . . . .	. . . . .	Slight rain fell on two days of the week; prospects of <i>rabi</i> crops fair; ploughing is going on; rice is selling at 18 seers per rupee; public health good.
Pubna (Satajgunge)	<i>Nil</i>	Weather hazy and warm; rain wanted for sowings of early crops; price of rice stationary; public health good.
Patna	25	Harvesting of <i>rabi</i> crops is going on; prospects of opium good; a few cases of smallpox are reported from the Behar sub-division, otherwise public health good.
Gya	13	Weather cloudy with slight rain; some damage has been done to opium and <i>rabi</i> crops; prices of food-grains stationary; smallpox still reported.
Chumparun	21	Prospects of <i>rabi</i> and poppy crops continue good; prices stationary; a few cases of smallpox are reported, otherwise public health good.
Mozufferpore . . . . .	. . . . .	Poppy crop is generally doing well, and the collection is in progress.
Shahabad . . . . .	. . . . .	A somewhat heavy shower of rain on the 4th instant damaged the opium in capsules; weather since settled.
Sarun . . . . .	. . . . .	Opium is being collected, with fair outturn; weather now favourable.
Monghyr . . . . .	. . . . .	Prospects of poppy continue favourable.
		<i>General Remarks.</i> —Slight rain fell in several districts; it has facilitated ploughing operations for next season's crops; harvesting of <i>rabi</i> crops continues, and a good outturn is on the whole expected; <i>boro</i> paddy is doing well; pressing of sugarcane is still going on, and tobacco is being cut; price of rice is almost stationary; cholera and smallpox prevail in some districts, otherwise public health good.
N.-W. Provinces and Oudh— (Mar. 12th)		
Benares (Mar. 10th)	No rain	Sugarcane planting continues; <i>rabi</i> crops being cut and threshed; in some places the outturn promises to be a fair average crop; opium collection going on; bazars well supplied; prices nearly stationary; no sickness of men or cattle.
Gorakhpur (" 9th)	Slight rain on the 5th instant.	Crops ripening well and harvesting begun; wheat excellent, grain and peas have suffered somewhat from insects; poppy yield plentiful; prices stationary.
Fyzabad (" 10th)	<i>Nil</i>	Weather getting hot; strong west wind; peas being cut in places; opium-extracting in progress; prices steady; supplies abundant; general health good.
Lucknow (" 9th)	Slight fall of hail in tahsil Maliabad.	Weather getting hot; west wind; no damage done by hail; peas and <i>masur</i> being cut; opium collection going on; markets well supplied; prices stationary; condition both of men and cattle good.
Rai Bareilly (" ")	<i>Nil</i>	Weather generally clear, at times cloudy, high west wind; prospects of <i>rabi</i> and opium crops good; markets well stocked; prices almost unchanged.
Partabgarh (" 10th)	"	Weather fine; peas, barley, and <i>sarson</i> being cut; <i>Sawan</i> sowing progressing; reports of smallpox in Sangipur and Sangramgurh thannas.
Allahabad (" ")	No rain	<i>Rabi</i> crops being harvested, all in the most satisfactory condition; prospects excellent; prices nearly stationary; health good.
Cawnpore (" 9th)	"	Weather warm; crops ripening, and in places being cut; opium collections generally in hand, and yield good; prices steady; smallpox in one pargana, and slight fever reported from two others; cattle in good condition.
Banda . (Mar. 11th)	<i>Nil</i>	Weather clear; wheat and gram at places being cut; no distress.
Ballia . (" 9th)	Slight rain on the 5th	Wind westerly; harvesting continues; sugarcane planting commenced, some damage reported by blight, otherwise crops very good; market well supplied; condition of men and cattle good.
Farakhabad (" 10th)	<i>Nil</i>	Barley being cut; crops in all tahsils except one injured through <i>girma</i> ; harvest not yet begun; general condition of the people normal.
Sitapur . (" ")	"	Weather clear during week with west wind, occasionally strong; prospects favourable; health good.
Bareilly . (" 9th)	"	Crops and condition of people and cattle good.
Kunuaon . (" ")	More rain	Fair weather; crops doing well; operations for <i>kharif</i> commenced; prices unchanged; reports about fever continue; few cases of smallpox; general health good; cattle-disease continues.
Agra . (" 10th)	10 in 3 parganas	Crops ripening; heat increasing; prices steady; health good.
Jhansi . (" ")	<i>Nil</i>	Some damage done to wheat crop by blight; the season is a very favourable one for poppy; prices fluctuating; health of people and cattle good.
Meerut . (" 9th)	Slight fall of rain and a storm.	Weather getting hotter; crops flourishing and ripening; supplies sufficient; prices steady; health good; one case of smallpox.
		<i>General Remarks.</i> —Harvesting has begun, outturn promises well; markets well stocked; prices steady.
Punjab—(Mar. 11th)		
Delhi	<i>Nil</i>	<i>Rabi</i> prospects and health good; prices almost stationary.
Hissar	"	<i>Rabi</i> prospects fair; health good; prices nearly stationary.
Umballa	"	<i>Rabi</i> crops flourishing; health and prospects good; prices stationary.
Jullundur	50	Health and prospects good; prices stationary.
Amritsar	No rain	Health and state of crops good; prices almost stationary.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Punjab—contd.		
Simlkot	10	Health and harvest prospects good; prices stationary.
Ferozepore	30 at Moga	Health and state of crops good; prices slightly rising.
Lahore	No rain	Health good; state of crops fair; prices slightly rising.
Rawalpindi	10	Health and <i>rabi</i> prospects good; prices rising.
Shalpur	No rain	Health good; <i>rabi</i> prospects fair; prices stationary.
Mooltan	10 at Sadar	Health and prospects good; prices almost stationary.
Dera Ismail Khan	17	Health and prospects good.
Peshawar	10	Health and <i>rabi</i> prospects good; prices rising.
		<i>General Remarks.</i> —Slight rain in some of the districts; health and prospects good; prices rising in Ferozepore, Lahore, Rawalpindi, and Peshawar, and stationary in other districts.
Central Provinces— (Mar. 11th)		
Nagpur	04	Weather cloudy and warm; prospects good; <i>rabi</i> being harvested smallpox and cattle-disease continue; prices stationary.
Jubbulpore	08	Weather changeable but cool; reaping commenced; wheat suffered from <i>giver</i> in places, loss of 3 annas in rupee anticipated; health good; wheat 26 and rice 17 seers per rupee.
Saugor (Mar. 10th)	Nil	Weather slightly cloudy; days getting warm, mornings and evenings pleasant; crops progressing favourably; health good; prices easy.
Seoni	64	Slight damage reported from mildew; cattle-disease and smallpox continue; prices slightly fallen.
	Heavy shower with hailstorm on 9th.	
Hoshangabad	Nil	Days hot, nights cool; harvesting of <i>rabi</i> in progress; fever slightly prevalent; prices steady.
Khandwa	"	Weather clear and warm; <i>rabi</i> reaping continues; cholera—4 cases, 1 death; rice 16, wheat 20, and <i>juar</i> 32 seers per rupee.
Sambalpur (Mar. 7th)	"	Weather cloudy and warm; sugarcane sowings retarded by late showers; cholera in places; common rice 30½ seers per rupee.
		<i>General Remarks.</i> —Wheat harvesting is in full swing, inseed having been all reaped; prospects continue favourable; price of wheat in Raipur is now 40 seers per rupee.
British Burma— (March 11th)		
Akyab (Mar. 7th)	Nil	Cholera in Naaf township, otherwise public health good; some cattle-disease in Rathedoug township, elsewhere cattle healthy; price of paddy rupees 21 to 28 per 100 baskets.
Bassein (" ")	"	Public health good; slight cattle-disease in parts of district; price of paddy rupees 76 per 100 baskets.
Rangoon (" ")	"	Public health good; price of paddy rupees 70 to 72 per 100 baskets.
Amherst (" ")	"	Public health and health of cattle good; prices of paddy rupees 65 per 100 baskets.
(Moulmein).	"	
Tavoy (" ")	"	Public health and health of cattle good; price of paddy rupees 55 per 100 baskets.
Pegu (" ")	"	Public health and health of cattle good; price of paddy rupees 58 to 60 per 100 baskets.
Henzada (" ")	"	Smallpox prevalent in Henzada town, otherwise public health good; cattle healthy; price of paddy rupees 65 per 100 baskets.
Prome (" ")	"	Slight cholera in Prome town and in parts of district; cattle healthy; price of paddy rupees 66 per 100 baskets.
Toungoo (" ")	"	A few cases of smallpox in district, otherwise public health good; cattle healthy; price of paddy rupees 65 per 100 baskets.
Thayetmayo (" ")	"	Smallpox prevalent; price of paddy falling.
		<i>General Remarks.</i> —A little cholera in Akyab, Prome, and Thongwa districts; smallpox prevalent in 2 towns, Henzada and Thayetmayo; sporadic in 2 or 3 other quarters; a little cattle-disease in Akyab, Bassein, and Thongwa districts, otherwise health of province satisfactory.
Assam—(March 11th)		
Gauhati	No rain during the week ending 10th instant.	Mornings and nights still cold; days becoming perceptibly warm; sugarcane being cut and pressed; ploughing operations far <i>ans</i> in progress, but rain wanted to facilitate ploughing operations; public health fair.
Cachar	06	Weather warm during the day, but cool at night; outturn of mustard crops about ½ less than that of last year for want of rain; common rice 17½ seers per rupee; health good.
Dibrugarh	035	Weather seasonable; ploughing for <i>ahu dhan</i> still going on; sugarcane being crushed; public health good.
Mysore and Coorg— (March 11th)		
Bangalore	No rain	No water in tanks for rice sowing; water and fodder for cattle becoming scarce; public health fair; prices rising slightly in parts.
Mercara	Showers, especially in north Coorg, continue.	Paddy nearly threshed out; grain light; rain needed for coffee blossom; fall in price of coffee and cardamoms in local markets.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Berar & Hyderabad— (March 11th)		
Amraoti . . . . .	. . . . .	Weather getting hot; <i>rabi</i> harvest continues; prospects favourable; wheat 22 and <i>jowari</i> 26 seers per rupee.
Akola . . . . .	. . . . .	Weather seasonable; reaping and threshing of <i>rabi</i> crops progressing; prospects good.
Hyderabad . . . . .	. . . . .	<i>Tabi</i> crops prospering; general health fair; prices—wheat 17½, coarse rice 18, white <i>juar</i> 18, yellow <i>juar</i> 22½, and <i>tur</i> 18 seers per hali sicca rupee.
Central India States— (March 11th)		
Indore	<i>Nil</i>	Heat increasing; weather cloudy; health good; prices stationary.
Morar (Gwalior)	"	Health and prospects good; weather seasonable.
Sutna	Slight rain	Weather warm; prospects good.
Neemuch	<i>Nil</i>	Weather warm; health good; collection of opium in progress.
Goona	"	Health and prospects good.
Agar	"	Health and prospects good.
Sehore	"	Weather clear; opium and other crops and health good.
Nowgong	"	Weather and health good; prices stationary.
Bhopawar Manpur	"	<i>Rabi</i> crops good; opium collection commenced; health good.
Rajputana— (March 11th)		
Abn . . (Mar. 11th)	<i>Nil</i>	Weather seasonable.
Sirohi . . (" 8th)	"	Weather getting warm; health and prospects good.
Marwar . . (" 6th)	"	Weather mild; health and prospects good; prices stationary.
Haroti . . (" 9th)	"	Weather warmer; prospects fair; health good.
Jhallawar . . (" 6th)	"	Opium crop in north-west parganas withering up; disease among some crops at Shahabad reported; health good.
Ajmere . . (" 10th)	"	Weather getting warm; prospects good.

E. O. BUCK,
Secretary to the Govt. of India.



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FINANCIAL STATEMENT for 1885-86.

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APPENDIX I.

Accounts and Estimates—

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FINANCIAL STATEMENT for 1885-86.

Preliminary.

1. The Financial Statement for the ensuing year will present but little of Prelimi special attraction so far as any new development of our fiscal system is concerned. But on the other hand, to those who have followed with attention the course of Indian finance during the last few years, the year 1885-86 will prove of much interest. As being the fourth year in which a Budget has been framed on the basis of the anticipations embodied in the reforms which culminated in 1882-83, it enables us, when viewed with the three years preceding it, to judge what, in the presence of considerable difficulties and apart from extraordinary emergencies, the outcome of the measures taken in 1882-83 may, on the whole, be said to have been. In a later part of this Statement I shall have occasion to go at greater length into this subject; but this much may be said in these preliminary remarks, that, in my judgment, we now may assume that, very exceptional circumstances apart, the expectations of my predecessors, who believed that the normal and healthy increase of revenues would be found to balance the ordinary expenditure, and in that confidence abolished the import duties and lowered the salt tax, have been fulfilled. In the course of this Statement we shall find that the three years 1882-83, 1883-84, 1884-85 have between them, if we take in the case of the two former years the Accounts, and, in the latter year, the Revised Estimates, given us a surplus of revenue over expenditure of about £1,378,000; that although in any one year its surplus may be abnormally large, or in the succeeding year there may be even some apparent deficit, these are variations largely attributable to irregularities of Land Revenue collection incidental to our fiscal administration, which in no way necessarily indicate uncertainty or irregularity in our sources of receipt, when viewed as a whole; that we can sustain such severe losses as a partial failure of the opium crop, a temporary stagnation of the railway traffic, arising from dullness in our wheat trade, or a serious falling off in our Customs duties, or that we can provide for unforeseen expenditure, such as payments necessitated on an excessive opium crop may produce, but that these losses or requirements leave us, as they found us, with our resources unimpaired, and without any causes of anxiety as to our capability in the future of meeting similar emergent demands. This much will be seen on the brighter side of the subject. On the other, however, attention will be drawn to the consequences of depression in trade, and of a further depreciation in the value of silver. It will be noted that for the first time in our financial history we have been compelled to adopt a rate of exchange no higher than 1s. 7d., and if we have not had to add to our estimates the corresponding sum of £440,000 as a gross increase to our loss by exchange, it is only because there will be, for reasons to be presently explained, a very considerable decrease this year in the Secretary of State's Bills, which enables us to shew in 1885-86 an apparent economy under the head of exchange; an economy, however, which must not be taken as indicating any real corresponding improvement. As far as the future is concerned, little or no ground will be found to exist for allaying our apprehensions: and this at a time when we have embarked upon extensive and costly measures for the improvement and development of our communications, and when the course of events beyond our frontiers is raising questions which seem likely

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to disturb, more or less seriously, the calculations of those who are charged the financial administration of this country. While, therefore, it will probably be conceded that the measures of reform which I have alluded to have been justified by the experience acquired since their introduction, it will possibly be questioned whether the *status* which they established will prove sufficient in view of the further trials which seem to be awaiting us, and of the necessities of the situation, whether connected with the state of our currency, or with the measures necessary for the development and protection of the country. The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in aid to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of our financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs were not passing into a new phase which was then, though not unforeseen, less imminent which could not therefore be taken into immediate consideration; but when it should now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired. I hope, in the course of this Statement, so to handle the material before me as to illustrate and to demonstrate the appositeness of the preceding remarks, and to make clear to any one who reads it with moderate attention, what our resources during the three years which it treats of have been, or are likely to be; how far they are capable of meeting the calls which in ordinary course experience shews we must expect; whether, in view of the further obligations we have undertaken, or which threaten in silver or other circumstances are forcing upon us, our resources may be expected to prove as sufficient in the years immediately ensuing, as in the three years which it will be the business of this Statement to review.

The Accounts of 1883-84.

	£
Revenue	71,727,421
Expenditure	70,339,925
Surplus	1,387,496

2. The appropriation audit report, published in the *Gazette of India* of 17 March 1885, gives in great detail the explanations necessary to arrive at a full understanding of the surplus here exhibited; but as the surplus of the Budget Estimate for that year was taken at £457,000 and that of the Revised Estimate at £271,400 only, it is desirable to add a few remarks explanatory of the great difference between the actual surplus and the several forecasts above enumerated. There was an increase of £1,595,300 under the principal heads of revenue, of which the main item was Land Revenue, about £569,200. This sum was collected in Burmah, Madras, and Bombay in 1883-84, greatly in advance even of the estimates of January and February 1884, at the end of the year, and in ordinary course would have fallen into 1884-85, (an incident, as will be presently seen, which, however favourable to the surplus of 1883-84, has mainly contributed to bring about a deficit in the Revised Estimates of 1884-85). The Opium revenue was £356,500 better than the estimate, and owing to the very small crop of the year, there was a decrease of £310,600 on Expenditure. Excise, Stamps, and Forest revenue, between them, were better by £439,000 than the estimates. Post Office, Telegraph, and Mint gave an improvement of £58,000, owing to short expenditure on capital account of telegraphs, and the absence

Large exhibited surplus partly due to collection of land revenue ordinarily falling due in 1885-86; partly to method of accounting for certain sums connected with the Sind, Panjab, and Delhi Railway

tion of copper coin bringing a large gain to the Treasury. Under Miscellaneous an arrear of £130,000 was paid on account of interest from the Bombay Port Trust. Productive Public Works shewed a better revenue account by £687,400, due to the prosperous trade of the year, which, however favourable circumstances may have been, it would have been obviously imprudent fully to take credit for in the estimates. Under Public Works not classed as Productive there was a gain of £362,500, arising from the transfer of certain Provincial Railways in Bengal and in the North-Western Provinces from Ordinary to Productive, and the per contra transfer of Madras Harbour Works from Productive to Ordinary. The sum of £325,000, which in the Revised Estimates, as explained in my Budget Statement for last year, was written off against revenue by a credit to capital, being the loss in past years on the Indus Flotilla of the Sindh, Punjab, and Delhi Railway, and which balanced the gain above mentioned, has been since removed from the Revenue Account under instructions from the Secretary of State, thereby relieving the estimates of 1883-84 of that charge. Under Military Estimates there was a saving of £178,600; but, as a million sterling was paid to the English War Office on account of arrears of non-effective charges, the real saving was converted into an excess charge of £821,400, while the exchange rose to £290,700 above the estimates, as the Secretary of State took the occasion of a favourable market to increase the number of bills drawn by him. These explanations cover, generally, the increase of the surplus shewn in the Accounts over that exhibited in the Budget and the Revised Estimates. The difference between the Budget Estimate and the Accounts requires perhaps less explanation; but if it is asked why the Revised Estimates, made at a date comparatively late, and but shortly before the close of the year, were so wide of the mark, the answer is to be found in the accelerated payment of £569,200 Land Revenue above mentioned, and in the orders of the Secretary of State under which, after the close of 1884-85, £325,000 on account of the Indus Flotilla were removed from the debit to Revenue.

Revised Estimates, 1884-85.

3. The Budget and Revised Estimates for 1884-85 are as follows:—

Budget Estimates.

Total Revenue	£ 70,560,400
Total Expenditure	70,241,100
Surplus	<u>319,300</u>

Revised Estimates.

Total Revenue	£ 69,991,200
Total Expenditure	70,707,400
Deficit	<u>716,200</u>

*Budget
Revised
1884-85*

4. The past year, so far as can be seen on the Revised Estimates and until its accounts are finally closed, has presented us, not with the surplus of £319,300, but with a deficit of £716,200.

5. It has been already mentioned that the unexpected payment in March 1884 of Land Revenue amounting to £569,200 swelled the surplus of 1883-84 to the prejudice of the ensuing year, and that the calculations on which the estimates of 1884-85 were framed have been thrown out to this extent; an extent, approximating to the deficit on the Revised Estimates of that year.

*Effect
in 1883
ordina
in 1884*

Before the year closes considerable further expenditure will have to be incurred on account of the proposed Camp to be formed at Rawal Pindi for the receipt of the Amir of Kabul; and we have provided for this in our Revised Estimate.

exceptional
difficulties in
1884-85.

6. Apart from this, however, to those who have watched the course of trade during the past year, it will be matter of little surprise that the small surplus of the Budget was not realised. There have been several causes contributing towards this result. They may be grouped under the two main heads "Trade" and "Revenue and Expenditure." Under the first fall the exports of wheat, and consequently the railway earnings; and the exports of rice, and consequently the Customs duties. Under the latter fall Land Revenue and Opium. The combination of a good harvest in England, and of large stocks in America, depressed the price of wheat during the later part of the year 1884, and early in the second half of the calendar year it became obvious that export trade in wheat, which during the last two years had been continuously increasing, must suffer a temporary re-action. The rice trade had begun to shew signs of depression since the commencement of 1884, and never recovered itself during the financial year. I have given, in a later part of this Statement, figures indicating the comparative fall in prices and in the export of wheat and rice, but at present I confine myself to dealing with the financial results which have been brought about by these causes. They may be briefly summarised up as follows in a comparative form:—

I.—CUSTOMS.

Budget Estimate	£
Revised Estimate	1,289,500
	1,030,000
Less	259,500

II.—PRODUCTIVE RAILWAYS.

	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-
	£	£	£
<i>State Railways.</i>			
Net Revenue	1,454,200	1,383,300	1,571,200
Interest	1,425,500	1,409,400	1,515,300
Net Gain	28,700	—26,100	55,900
<i>East Indian Railway.</i>			
Net Revenue less Surplus Profits	2,797,700	2,378,900	2,723,700
Interest and Annuity	1,718,100	1,716,800	1,729,200
Net Gain	1,079,600	662,100	994,500
<i>Eastern Bengal Railway.</i>			
Net Revenue	230,000	260,000	317,500
Interest and Annuity	101,800	99,700	234,300
Net Gain	128,200	160,300	83,200
<i>Guaranteed Railways.</i>			
Net Revenue	3,613,000	3,374,000	3,360,000
Interest and Profits	3,770,260	3,717,500	3,725,400
Net Loss	157,260	343,500	365,400
Net Gain to State	1,079,240	452,800	768,200

7. We have here a total decrease in the Revised, as compared with the Budget Estimate, of £885,940. This loss is wholly derived from the depression

in trade, which could not be foreseen at the time of the Budget. The East Indian Railway gross earnings were £580,000 short of the Budget; those of the Rajputana-Malwa State Railway, £47,500; of the guaranteed lines the Oudh and Rohilkhand Railway Revised Estimate of net receipts is £175,000, against a Budget Estimate of £250,000; the Sindh, Punjab, and Delhi gives £390,000 Revised Estimate, against an estimate on the Budget of £480,000. To the direct losses on the State Railways must be added a temporary decrease in Land Revenue in Madras and in Bombay, brought about by suspension of revenue in certain districts of those Provinces, owing to partial failure of the rains in 1884. These sums are severally estimated at £271,600 for Madras, and £72,300 for Bombay. Credit has been taken for them in 1885-86; but as, on the one hand, the year 1884-85 was mulcted of about £569,200, by which, as above explained, the year antecedent benefited, so, on the other, it has been obliged to resign to the succeeding year, 1885-86, the above amount of £343,900, which ordinarily would have been collected within its term, and placed to the credit of its receipts. Finally, we were called upon to meet the largest expenditure on account of payment for opium which has ever, so far as I know, been incurred in India. The outturn of the crop was large beyond all experience, and we found ourselves compelled to add, in the course of the year, no less than £593,600 to our Budget Estimate on this account. Although, eventually, by the great increase to our opium reserves, which threatened in the commencement of 1884-85 to fall abnormally low, we shall benefit by this extraordinary stock, the benefit will be for future years; the burden is thrown on 1884-85. Adding together the several losses under the several heads above enumerated of Customs, Railways, Land Revenue, and opium, we have a total of £1,823,440. To this, again, must be added the sum of £118,500 which we contributed from revenue towards capital expenditure on account of the construction of the Sindh-Pishin-Sibi Railway. I shall have more to say presently regarding the assignment of grants from revenue for capital expenditure on railways; but I draw attention to this grant here, because the active resumption of work on that Railway had not been proposed, and could not be foreseen at the time the estimates of 1884-85 were framed. If it is permissible in any way to congratulate oneself over the figures of a deficit, we have ground for satisfaction that in spite of these abnormal losses and charges the constant and steady increase in other branches of our revenue has enabled us to compensate in large measure for the disagreeable results which awaited us on the estimates made under the several heads I have specified. Taking, moreover, the years 1883-84 and 1884-85 together, we find, as explained in my 2nd paragraph, that, whatever the one year may have gained at the expense of the other, the revenues proper to either, looked at as a whole, suffice to meet the expenditure. The results of the financial administration have continued, in effect, to justify the conclusions indicated in the opening sentences of my Financial Statement for 1884-85. I have to return to this matter; but enough has been stated already, I think, to make it obvious that, unforeseen difficulties notwithstanding, the normal receipts have been equal to the normal expenditure. Presently, when I take up in detail the results under the minor heads of the estimates, it will be seen where normal growth of revenue has assisted us in meeting abnormal losses, and I reserve any further remarks I have to make on the subject, until I come to deal with those figures. It need only be added here, in general terms, that, on the whole, the season having been a good one, the increase in our Salt, Stamp, and Excise revenues has continued to give the results anticipated; State Railways have done well; there have been considerable economies under "Army" and other heads. On the other hand, it should not escape notice that exchange, which we had taken at £3,538,100, is shewn in the Revised Estimates at £3,253,900, or £285,200 less than

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Secretary of State's drawings exceptionally small in 1884-85.

the estimated figure. The Secretary of State was enabled to supplement bills by drawing on resources at his disposal in England. In judging not merely of the budgetary surplus or deficit of any particular year, but of the aspect, larger view, of our financial condition during the past year, of the claims we have to meet, and of the resources which are at our disposal, this fact must be borne in mind; especially at a time when, as we shall presently see, the change is assuming proportions which threaten to interfere seriously with arrangements by which we had secured our equilibrium.

Course of trade during 1884-85.

8. Passing from the financial effect of the depression in the wheat and trade, and the excessive expenditure in opium, I think it is desirable to gather together here the main figures which illustrate the course of trade during year, and its present prospects, as well as those indicating the large increase in our opium stores and the cost at which it has been acquired.

9. With the growth of its railway enterprise the Government of India becoming more and more deeply interested in the progress of Indian trade, it is not without good reason that the departments of Commerce and of Finance have been linked together in Indian administration. So large a proportion of revenue is derived from railways, and if the estimates and forecasts which have been framed for the future should be verified, so large an increase from the same source may in the course of time be looked for, while, on the other hand, our obligations in regard to the cost of construction are assuming such large proportions, that the direct interest of this Government in the development of export trade, from the point of view of the resources which it derives immediately therefrom, is, to say the least of it, no less than that which it has in the other main branches of its revenue. For this, if for no other reason, such an analysis of the returns of trade during the preceding year seems necessarily to form part of a Financial Statement, indicating as they do not only the causes which may have led to any increase or falling off in the estimates of the year, but assisting us in forming a forecast as to what are the probabilities for the year about to ensue. I have given above a résumé of the financial results produced by the stagnation in trade under which we are now suffering; and figures which I am about to tabulate, and for which I am indebted to Mr. O'Connor, the Assistant Secretary in the Department of Commerce, whose excellent reports on Indian trade place annually before the public in the clearest form all possible information on the subject, will show how those effects have been brought about, and, I am afraid, will yield for the moment but little ground for hoping that we may expect any speedy return of the period of prosperity with which we were favoured in the years 1882 and 1883, and more especially in the latter year. The annexed table shows for the years 1882-83, 1883-84, and ten months 1884-85 the quantity and value of exports of some of the principal articles of Indian merchandise.

Growing importance to India, from a financial point of view, of its trade viewed in connection with its railway receipts. Some analysis of its trade returns necessarily forms part of this Financial Statement.

Comparative annual tables of exports, 1882-83, 1883-84, ten months, 1884-85.

Exports of certain Indian Products by sea to other countries for the years 1882-83, 1883-84 and for the ten months (April to January) of 1884-85.

ARTICLES.		1882-83.		1883-84.		1884-85 (Ten months)	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Cotton, Raw	Cwt.	6,168,278	16,04,90,174	5,979,494	14,38,37,278	4,112,165	10,81,2
Ten	Lbs.	57,766,225	3,69,94,965	59,911,703	4,08,38,805	58,361,667	3,69,9
Hides and Skins	Cwt.	866,164	4,44,37,703	915,450	4,66,37,363	774,187	3,82,7
Jute, Raw	"	10,348,909	5,84,69,259	7,017,985	4,59,26,353	7,070,275	3,97,6
Jute, manufactur-	No.	60,737,651	1,43,15,841	63,645,984	1,25,62,589	77,475,619	1,31,8
ed (gunny bags)							
Seeds	Cwt.	13,139,206	7,20,03,365	17,355,588	10,08,37,583	15,196,009	8,88,3
Rice	"	31,258,288	8,47,63,272	27,039,859	8,36,20,798	12,883,318	4,48,6
Wheat	"	14,144,407	6,06,89,341	20,956,495	8,87,75,610	13,100,578	5,27,2
Sugar	"	1,318,698	80,87,759	1,630,520	94,32,185	1,051,236	53,4

10. A second table shows, for these articles, a comparative quarterly return for so much of the same years as admits of quarterly comparison.

Exports of certain Indian Products by sea to other countries for the first three quarters of 1882-83, 1883-84, 1884-85.

ARTICLES.	Official years.	QUANTITY.				VALUE IN RUPEES.				<i>Compa quarte for the quarte above</i>
		1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	
Cotton, raw . Cwt.	1882-83	2,806,584	742,869	612,351	4,161,804	7,60,41,663	1,91,19,427	1,52,57,506	11,04,18,596	
	1883-84	2,581,983	589,43	833,898	4,005,312	6,37,09,292	1,33,37,965	1,92,73,030	9,63,20,287	
	1884-85	2,734,509	602,245	481,305	3,818,059	7,42,05,478	1,48,51,589	1,18,41,493	10,08,98,560	
Tea . . . lbs.	1882-83	2,688,307	21,199,570	21,962,774	45,850,651	17,81,207	1,39,34,783	1,38,58,176	2,95,76,166	
	1883-84	3,378,351	22,798,175	22,829,819	49,006,345	22,86,272	1,58,91,247	1,52,45,285	3,34,22,804	
	1884-85	2,647,498	23,964,781	26,019,701	52,631,980	16,87,561	1,56,43,340	1,61,44,825	3,34,75,726	
Hides and skins Cwt.	1882-83	200,900	199,486	212,027	612,413	1,01,66,096	1,01,04,155	1,08,85,657	3,11,55,908	
	1883-84	249,727	187,618	191,036	628,381	1,23,84,266	1,03,99,213	99,03,309	3,26,86,788	
	1884-85	225,751	202,922	231,763	660,436	1,10,04,699	1,06,73,211	1,13,36,346	3,30,14,256	
Jute, raw . . .	1882-83	1,048,884	1,678,649	4,167,676	6,895,209	59,69,645	99,01,146	2,35,88,059	3,94,58,850	
	1883-84	1,642,411	860,630	2,589,591	5,092,632	89,45,794	47,98,724	1,81,12,547	3,18,57,065	
	1884-85	637,797	1,031,415	4,638,248	6,307,460	42,99,126	58,59,194	2,52,87,318	3,54,45,638	
„ manufactur- ed (gunny bags) . No.	1882-83	12,283,744	13,217,704	15,253,697	40,755,145	28,41,434	35,95,355	38,73,711	1,03,10,500	
	1883-84	13,061,938	10,187,474	22,614,313	45,863,725	24,52,553	25,13,939	39,63,053	89,29,545	
	1884-85	17,288,363	19,181,128	25,530,756	62,000,247	31,66,313	37,92,344	42,29,309	1,11,87,966	
Seeds . . . Cwt.	1882-83	3,873,291	3,280,348	3,258,663	10,412,302	2,08,32,706	1,73,66,706	1,79,96,380	5,61,95,792	
	1883-84	6,325,951	4,556,066	2,812,783	13,694,800	3,61,63,096	2,57,50,678	1,64,89,741	7,84,03,515	
	1884-85	6,535,685	4,232,682	3,249,654	14,018,021	3,73,30,796	2,41,31,007	1,97,62,893	8,12,24,696	
Rice . . . „	1882-83	9,344,285	4,827,982	3,472,567	17,644,834	2,40,05,294	33,31,194	1,01,63,458	4,74,99,946	
	1883-84	8,549,537	3,713,440	3,158,232	15,421,209	2,45,28,242	1,16,90,349	99,18,329	4,61,36,920	
	1884-85	6,192,477	2,823,250	2,381,224	11,396,951	2,02,34,932	1,01,76,409	88,46,075	3,92,57,416	
Wheat . . . „	1882-83	4,263,170	2,651,270	3,922,265	10,836,705	1,84,65,361	1,13,89,086	1,68,61,418	4,67,15,865	
	1883-84	7,682,417	7,952,414	3,285,953	18,920,784	3,23,59,202	3,33,76,020	1,40,77,661	7,98,12,883	
	1884-85	3,912,386	5,000,052	3,052,998	11,965,436	1,57,69,368	2,03,95,026	1,23,09,457	4,84,73,851	
Sugar . . . „	1882-83	724,480	300,952	100,082	1,125,514	46,59,513	17,62,702	6,83,816	71,06,031	
	1883-84	1,092,246	335,392	117,641	1,545,279	61,43,516	20,07,864	6,77,531	88,28,911	
	1884-85	627,492	380,425	39,025	1,046,942	30,84,471	19,55,585	2,35,095	52,75,151	

11. It will be seen that while in tea, hides, skins, jute goods (bags), and seeds, *Decline indicate tables.* there has been improvement, on the other hand, in most of our important exports, in raw cotton, rice, wheat, sugar, raw jute, the decrease has been steady and serious, and the decline has, in most cases, been coincident with the marked decline in prices in the English markets which commenced in the third quarter of 1884. Prices, indeed, for most of our large staples commenced to shew symptoms of decline from the beginning of 1882, but the decline was interrupted from time to time by temporary upward movements, which gave an immediate impetus to trade, and it is only since the middle of last year that the downward movement has been accelerated, and has continued without interruption to the present time. There seems some indication, however, that the decline in prices has reached its lowest limit. There are some grounds for hoping that for many of the articles enumerated in these tables prices will presently reach a level which may favour a more active resumption of trade. It will be seen that in the several quarters of which a comparative table is given, tea has risen in quantity and in value from 45,850,651 lbs., of the value of Rs. 2,95,76,166 to 52,631,980 lbs., of the value of Rs. 3,34,75,726; hides and skins

from 612,413 cwt. to 660,436 cwt., and from R3,11,55,908 to R3,30,14,256; jute has fallen from 6,895,209 cwt. to 6,307,460 cwt., and from R3,94,58 to R3,54,45,638; jute bags have risen from R1,03,10,500, through a year of depression, to R1,11,87,966; seeds from 10,412,302 cwt. to 14,018,021 cwt. and from R5,61,95,792 to R8,12,24,696; while raw cotton has fallen from 4,161,804 cwt. to 3,818,059 cwt., and from R11,04,18,596 to R10,08,98,5 and rice has fallen from 17,644,834 cwt. to 11,396,951 cwt. and from R4,74,99,946 to R3,92,57,416; wheat has risen, though in contrast with the trade of 1883-84 the rise indicates anything but prosperity, from 10,806,705 to 11,965,436 cwt. and from R4,67,15,865 to R4,84,73,851; sugar, fine, has fallen from 1,125,514 cwt. to 1,046,942 cwt. and from R71,06,031 to R52,75 151.

Wheat, sugar, jute,
indigo.

Since January there has been some revival in wheat; but supplies are large, and so long as the prospects of further supplies are fair, it would be, to the least, sanguine to hope that trade will resume its former activity. At the present price in Calcutta, R2-6-6 per maund, with a freight of 35s. a ton through the Canal, wheat can be landed in England at about 34s. per quarter, exchange being taken at 1s. 7d. London prices for Indian wheat are about 35s. per quarter. But as exports increase freight advances, and prices in England have a tendency to fall; so that although, in fact, a difference of a farthing in exchange makes a difference of a little over 1 per cent. in the prices of wheat, these other elements have always to be taken into consideration. The fall in the price of sugar has been due to the enormous extension of the beet culture in Germany and in Austria, caused by the protective laws enforced in those countries; prices have been gradually declining for some considerable time, but the fall was very rapid after the middle of 1884. Exports from Bengal, which have been increasing largely, fell almost to nothing, and large consignments of beet sugar came to the Province from Java, while even some beet sugar was imported. The fact of imports of sugar into Bengal from Java, Austria, and the United Kingdom, illustrates the condition of our sugar market. Jute has reached its lowest price touched during the period for which the tables have been made. With the diminution in the wheat and rice trade there is a diminished demand for local manufacture, and a larger surplus of jute to export. The great decline in price commenced in the middle of 1884 and has continued steadily down to the present. Jute goods have fallen in value with a diminished local demand for them, and surplus stocks remaining over from the heavy outturn of the mills in 1883 have been exported in greatly increased quantities for speculative markets. The price of gunny bags is regulated by the general condition of trade, especially the grain trade, and these will not give better values until other articles revive. The price of indigo depends mainly upon the quantity and quality of the crop in Bengal and the North-Western Provinces, and fluctuates from year to year with little reference to other considerations; hence indigo has been omitted from these tables.

From the subjoined table of prices will be gathered the great fall in the present prices, as compared with 1882, in wheat. The rates of exchange and freights ruling in the several months specified are added; and viewed in conjunction with the increasing stagnation of trade during that period, they throw some light on the contention of which a good deal has been lately heard, that a fall in exchange, inasmuch as it stimulates trade, is in itself a source of increased revenue to the Government of India. It may be, no doubt, in favour of the able markets, but it certainly does not of itself suffice to sustain trade as against the competition of crowded markets, and in the presence of low prices. Comparing the exchange ruling in 1884 with that of 1883, when the trade was in its greatest activity, we find that for the first 8 months of the former year, when

Comparative table
of prices of wheat,
rates of exchange
in Secretary of
State's Bills, and
canal freights
from Calcutta.

decline in exports first made itself felt, exchange was decidedly more favourable. It is, to say the least, very questionable whether, other things remaining equal, for the £440,000 which the loss of $\frac{1}{4}d.$ in exchange will cost us, we shall derive at present any adequate return in the stimulus of increased exports, and the revival of more active railway traffic.

	Gazette average prices of wheat in London.	Rates of exchange on Secretary of State's Bills.	Freights from Calcutta (<i>via</i> Canal) for wheat per ton.					
	Per Qr. s. d.	s. d.	£	s.	d.	£	s.	d.
1882.								
January	44 9	1 8'01	2 10 0	to	2 12 6			
February	46 1	1 8 05	2 2 6	to	2 5 0			
March	44 9	1 8'07	2 7 6	to	2 10 0			
April	45 1	1 8'15	2 12 6	to	2 15 0			
May	47 2	1 8 07	2 6 3	to	2 7 6			
June	47 7	1 8'02	2 0 0	to	2 2 6			
July	46 11	1 7'91	2 5 0	to	2 7 6			
August	51 3	1 8 01	2 0 0	to	2 1 3			
September	47 3	1 8 00	1 17 6	to	2 0 0			
October	39 6	1 7'87	1 10 0	to	1 12 6			
November	40 11	1 7'63	1 10 0	to	1 12 6			
December	41 5	1 7'14	2 0 0	to	2 2 6			
1883.								
January	40 11	1 7'26	2 5 0	to	2 7 6			
February	40 4	1 7'43	2 7 6	to	2 10 0			
March	41 9	1 7'57	2 8 9	to	2 12 6			
April	42 0	1 7'45	2 7 6	to	2 10 0			
May	42 10	1 7'38	1 17 6	to	2 0 0			
June	43 5	1 7'42	1 15 0	to	1 17 6			
July	42 3	1 7'44	1 13 9	to	1 15 0			
August	43 3	1 7'48	1 17 6	to	2 0 0			
September	43 2	1 7'56	1 10 0	to	1 12 6			
October	40 2	1 7'61	1 11 3	to	1 12 6			
November	40 3	1 7'48	1 10 0	to	1 11 3			
December	40 0	1 7'51	1 5 0	to	1 6 3			
1884.								
January	39 0	1 7'59	1 0 0	to	1 2 6			
February	37 9	1 7'76	1 0 0	to	1 2 6			
March	37 3	1 7'66	1 3 9	to	1 5 0			
April	37 7	1 7'78	1 5 0					
May	37 4	1 7'85	1 6 3	to	1 7 6			
June	37 0	1 7'66	1 7 6					
July	37 4	1 7'54	1 10 0					
August	37 6	1 7'52	1 5 0					
September	34 3	1 7'50	1 0 0	to	1 2 6			
October	32 4	1 7'40	0 17 6	to	1 0 0			
November	32 0	1 7'12	0 17 6	to	1 0 0			
December	30 10	1 7'04	1 10 0					
1885.								
January	31 5	1 7'08	1 10 0	to	1 12 6			
Difference per cent. in each year as compared with January 1882—								
1883	—8'57							
1884	—12'85							
1885	—29'80							

12. The following table shews the imports of wheat and wheat-meal flour into England for the last three calendar years :—

Quantity of Wheat and Wheat-meal and Flour imported into England from Foreign countries in the calendar years 1882, 1883, and 1884.

		WHEAT.			WHEAT-MEAL AND FLOUR.			TOTAL.		
		Quantity.			Quantity.			Quantity.		
		1882.	1883.	1884.	1882.	1883.	1884.	1882.	1883.	1884.
		Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	cwt.	Cwt.	C
Comparative table of imports of wheat, wheat-meal, and flour into England during 1882, 1883, 1884.	Russia	9,571,021	13,293,358	5,401,964	...	...	...	9,571,021	13,293,358	5,401,964
	Germany	3,083,921	2,871,095	1,090,368	1,990,403	1,928,769	1,746,514	5,074,324	4,799,864	2,871,095
	France	7,379	9,498	19,023	220,269	163,898	154,349	227,648	173,396	19,023
	Austrian Territories .	...	...	...	1,559,621	1,736,900	1,562,379	1,559,621	1,736,900	1,562,379
	Turkey	526,439	1,128,074	503,926	...	...	...	526,439	1,128,074	503,926
	Roumania	194,591	403,937	687	...	...	...	194,591	403,937	687
	Egypt	174,862	1,174,391	999,578	...	...	...	174,862	1,174,391	999,578
	United States :—									
	On the Atlantic . .	20,347,230	14,259,195	14,321,320	7,777,262	11,270,918	10,340,567	42,836,885	37,336,750	32,998,140
	On the Pacific . .	14,712,393	11,806,637	8,284,810						
	Chili	1,656,361	2,310,126	1,055,964	...	...	...	1,656,361	2,310,126	1,055,964
	British East Indies .	8,477,479	11,243,497	8,009,909	...	...	...	8,477,479	11,243,497	8,009,909
	Australasia	2,475,127	2,691,614	4,897,766	...	...	...	2,475,127	2,691,614	4,897,766
	British North America	2,684,828	1,798,056	1,757,406	339,305	469,460	688,925	3,024,133	2,267,516	2,446,711
	Other Countries . .	259,991	1,090,966	771,277	...	...	...	259,991	1,090,966	771,277
	Ditto . . . .	...	...	...	1,141,845	723,584	610,784	1,141,845	723,584	610,784
TOTAL		64,171,622	64,080,444	47,113,998	13,028,705	16,293,529	15,103,518	77,200,327	80,373,973	62,221,816

Great as the falling off has been, the Indian imports into England amount to 12·8 per cent. of the whole quantity imported, against 10·9 per cent. in 1882 and 13·9 in 1883. Compared with the Russian trade of last year, the Indian imports contrast favourably.

13. The prospects of the rice trade continue to be doubtful; the stocks on hand in London were estimated (*Economist* of January 3, 1885) in the years closing with 1884 as follows :—

									Tons.
Rice trade; stocks on hand.	December 1880								29,730
	" 1881								52,800
	" 1882								24,840
	" 1883								54,900
	" 1884								33,900

14. Prices have continuously fallen, and were very lately lower than at former period, prices for Rangoon rice to arrive being quoted in London February 7 :—

						s.	d.		s.	d.
1882					per cwt.	8	9	to	9	1½
1883					"	7	9	to	8	3
1884					"	7	3	to	7	9
1885					"	7	3	to	7	4½

The effect on rice of the excessively low price of maize, potatoes, sugar, has been aggravated by the relations at present existing between Governments of France and of China. Saigon rice, instead of looking for

market in China, is now diverted to Europe, and the following table shews the increase of exports of Saigon rice to Europe during the last two years. The figures are taken from returns furnished by Her Majesty's Consul at Saigon :—

	1882-83.	1883-84.	1884-85.
	cwt.	cwt.	cwt.
1st Quarter	2,628,900	3,299,100	3,414,520
2nd „	1,405,560	2,095,600	2,579,280
3rd „	1,965,740	(Not received)	837,140
4th „	2,832,760	3,344,400	...

15. Siam and Japan are also entering the European market and exporting increasing quantities of rice. The temporary depression of the Burmah rice trade is due, unquestionably, however, not to competition, partial failure of crops, or low prices in Europe only, but in a great measure to over-speculation and excessive competition in 1883-84. With a revival of trade in Europe, and with a more sound and less speculative conduct of trade operations, we may hope for material improvement in the rice trade, which, for the moment, however, continues in a state of depression only too faithfully reflected in our returns of Customs duties.

16. Turning from the interest which the Government of India in its capacity of an extensive owner of railways, or as the guarantor of the main Indian lines, is compelled in an extraordinary degree to feel in the development of the trade of the country, I proceed to give a view of another of those relations which, as I pointed out in paragraph 120 of my last year's Statement, it occupies outside the sphere of the ordinary operations of Governments. The following few facts shew how it was that we were called upon to meet the heavy excess expenditure, the figures of which have been given in my paragraph 7 in relation to our opium monopoly. The area under opium in 1883-84 was not, I believe, exceptionally large, but from causes connected with the atmospheric peculiarities of the season, the outturn was quite exceptional. The average yield per beegah in the Behar Agency was 5 seers $15\frac{1}{2}$ chittacks, against 2 seers 12 chittacks in the preceding year, which, however, was a year exceptionally bad, while in the Benares Agency it was 6 seers $7\frac{1}{2}$ chittacks against 4 seers $1\frac{1}{2}$ chittacks. The last estimate of the Behar Agency produce was 47,766 maunds, the gross weight of opium received, at 80-tola weight, was 55,379 maunds. In the Benares Agency, from figures furnished by the Opium Agent, it would seem that the outturn compared with that of the preceding ten years, was as follows :—

	Maunds.
1873-74	43,000
1874-75	39,201
1875-76	60,113
1876-77	61,561
1877-78	45,380
1878-79	56,636
1879-80	45,475
1880-81	45,505
1881-82	51,449
1882-83	42,213
1883-84	67,037

We had estimated, on account of Opium expenditure, for a sum of £2,352,900, we actually have had to pay a sum of £2,946,500. The storing of this largely increased quantity of opium led to no little difficulty in the Benares Agency;

and after the closing of the season's factory weighments, additional accommodation had to be furnished. The result, however prejudicial to our estimate of 1884-85, will enable us materially to increase our opium reserve. The prospects of the season now drawing to a close are again reported good but there is no reason to suppose that the return will be equal to that of the preceding year.

*progressive
consumption steady
moderate.*

17. In paragraph 16 of last year's Financial Statement is given a comparative table of the consumption of salt for the 11 corresponding months of each year from 1874-75 as compared with the previous year, and it was shewn that in the 11 months from 1st March 1882 to 31st January 1883, and from the 1st March 1883 to 31st January 1884 the increased consumption as compared with the corresponding months of 1881-82 amounted to 2,576,000 maunds. The consumption for the corresponding months of last year, namely, from 1st March 1884 to 31st January 1885 is 27,792,000 maunds, or 718,000 maunds in excess of the corresponding period of the preceding year. We have taken for our estimate a figure £72,000 in excess of the Budget Estimate of last year, and £61,700 in excess of the Revised Estimates. The increase of consumption continues to be steady, but not excessively large.

*Savings Banks :
use in District
and Presidencies.*

18. On the 31st March 1884 the number of depositors in District and Presidency Savings Banks was 91,981 against 88,836 on the same date of the previous year, or shewing an increase of 3,145 depositors. The increase occurred among the natives :—

	Europeans and Eurasians.	Natives.	Total
	No.	No.	No.
31st March 1883	20,232	68,604	88,836
" 1884	20,037	71,944	91,981
	— 195	+ 3,340	+ 3,145

These figures indicate a growth of the provident habits of the people of this country.

The balance at the credit of the depositors on the 31st March 1884 was £3,028,200 against £3,113,700 on the corresponding date of the previous year, shewing a decrease of £85,500. This decrease is due, no doubt, to the opening of the Post Office Savings Banks.

*Issue of Post
Office Savings
Banks.*

19. The Post Office Savings Bank system continues to be a marked success. At the end of March 1883 the total number of Savings Bank Accounts was 39,121, by the end of March 1884 it had risen to 84,848, and now at the close of January 1885 it stands at 116,528. The balance at the credit of depositors at the end of March 1883 was Rs27,96,796; by the end of March 1884 it had risen to Rs75,14,454, and now, at the end of January 1885, it stands at Rs1,26,10,610. Of the 84,848 accounts open at the end of March 1884, 8,411 were accounts in the names of Europeans and Eurasians, while 76,438 were accounts in the names of natives of India. Of the total number of accounts open at the end of January 1885, 12,617 stand in the names of Europeans and Eurasians, and 1,03,911 in the names of natives of India.

Post Office Savings Banks (within the limits of the Presidency towns) were opened at Madras on 1st April 1883, and at Calcutta and Bombay on the 1st May 1883. At the close of March 1884 the number of accounts standing in the books of these Banks was 6,361, and the balance at the credit of depositors Rs4,95,277. At the close of January 1885 the number of accounts is 10,781 and the balance at the credit of depositors Rs10,10,028. There is every reason, therefore, to be satisfied with the results. Out of the total number of depositors

at the end of March 1884, 1,190 were Europeans or Eurasians and 5,170 natives of India. Of the total number now shewn, 1,972 are Europeans and Eurasians and 8,814 natives of India.

The Presidency Savings Banks comprise a certain number of Sub-Savings Banks at small offices in the vicinity of Presidency towns as well as at the various town Sub-Offices, and the figures now given include the accounts at all these Sub-Offices.

20. The Life Insurance scheme for persons in the employ of the Post Office was introduced on the 1st February 1884, and has therefore been in force for a year up to the end of January 1885. The number of such persons who have insured their lives during this period is 339, and the total amount for which their lives have been insured is Rs 4,89,675. Of these, 37 were Europeans and Eurasians and 302 natives of India. Post Office Insurance exports

During the first year of the scheme only about 3 per cent. of Post Office servants above the grade of postmen have taken advantage of it, and the scheme cannot therefore be said to have been an unqualified success hitherto. But in Madras, Bombay, and especially in Bengal, where English ideas and education are more wide-spread than in the rest of India, there is reason to believe that it is being appreciated. In Bengal 134 natives insured their lives, and in Madras 54. On the other hand, in the whole of the North-Western Provinces, Oudh, and the Punjab there were only 28 natives of the country willing to make use of the scheme.

21. The net imports of gold and silver during ten months of 1884-85 and for each year since 1880-81 are given below. Attention was drawn in last year's Financial Statement to the annual absorption of gold by India. The year 1883-84 is the highest point reached since 1869-70. Imports and exports

YEAR.	GOLD.		
	Imports.	Exports.	Net imports.
	R	R	R
1880-81	3,68,10,576	1,68,586	3,66,41,990
1881-82	4,85,63,920	1,24,078	4,84,39,842
1882-83	5,09,51,324	16,42,639	4,93,08,685
1883-84	5,40,91,568	61,412	5,46,33,156
1884-85 (10 months)	4,57,55,811	7,29,476	4,50,26,335

YEARS.	SILVER.		
	Imports.	Exports.	Net Imports.
	R	R	R
1880-81	5,31,61,563	1,42,35,822	3,89,25,741
1881-82	6,46,63,884	1,08,73,390	5,37,90,494
1882-83	8,35,82,318	87,75,849	7,48,06,469
1883-84	7,40,85,055	1,00,23,525	6,40,61,540
1884-85 (10 months)	7,21,77,086	1,59,86,152	5,61,90,934

22. Stock Notes have shewn no sign of improvement. Up to the end of December 1883 £190,400 worth of Stock Notes had been issued; at the close of 1884 the figure stood at £200,113. The subject has been under the consideration of the Government of India, who are about to address the Secretary of State upon it with a view of taking such measures as may possibly facilitate the use of the notes. It would be premature at present, until we know what the views of the Secretary of State are, to enter into any detailed discussion of this subject, which must be reserved for the ensuing year. No. in

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23. I proceed now to give the customary explanations under those heads where the receipts and the expenditure of the Revised Estimates shew considerable difference from the estimates taken in the Budget. Where the difference, whether increase or decrease, is not more than £10,000, I think it unnecessary to record here any explanation.

24. *Land Revenue (I)*; Decrease, £341,900. This is a net decrease, due mainly to Madras (£271,600) and Bombay (£72,300). The large reduction under Madras was owing to the exceptional character of the rainy season in 1884-85. Not only had the south-west monsoon in certain districts failed, but the north-east monsoon was very deficient in the northern part of the Presidency, while, on the other hand, it was accompanied in the south by serious floods. Hence considerable remissions and suspensions of land revenue have been brought about. In Bombay a similar failure of the monsoon in the Southern Mahratta country has led to postponement, in part, of the demand. These are the suspensions of land revenue spoken of in paragraph 7.

25. *Opium (II)*; Increase, £255,800. This is due in part to the fact that the opium sales having produced an average of ₹1,295-15-11 per chest, against ₹1,250, the figure taken in the estimates; and secondly, to a sale of 198 chests more than it was originally proposed to place on the market. The increased ratio of sales took place from the 1st January in the present year. There were delivered by Mr. Rivett-Carnac's Agency 2,268 maunds of Malwa opium, at a consistence of 90 per cent., being equivalent to the setting free of 1,712 chests of provision opium at 70 per cent. consistence. The amount of reserve at the close of 1885 is estimated at 18,297 chests.

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26. *Salt (III)*; Increase, £21,100. This is mainly due to an increase of £85,300 in Bengal, and £20,000 in Bombay, against which, however, has to be put a decrease of £93,200 in Madras. The decrease in Madras is attributed to diminished consumption of east coast salt; secondly, the large extension of sales under the credit system, of which the effect will be to transfer to 1885-86 revenues which would otherwise have been collected in 1884-85; thirdly, the substitution of excise salt for monopoly salt, and the consequent omission from both the expenditure and revenue sides of the accounts, of the cost of manufacture, which under the monopoly system the Government used to pay to manufacturers, recovering it subsequently with the duty; hence the only real decrease is that arising from decrease of consumption of East Coast salt.

27. *Stamps (IV)*; Increase, £45,000. *Excise (V)*; Increase, £216,600. The increase under these heads is general and normal, in years of average prosperity, and calls for no particular remarks.

28. *Provincial Rates (VI)*; Increase, £53,600. This increase is the net result of increases and decreases in the several Provinces. The principal of these are, first, an increase of £66,000 in the Punjab, due to the circumstance that the assets of the Patwari's Fee Fund, (an incorporated Local Fund) have been transferred from under Land Revenue to this head; and, secondly, to a decrease of £22,400 in Madras due to postponement of collection of cesses to that amount till the ensuing year 1885-86.

29. *Customs (VII)*; Decrease, £259,500. This is the net result of a decrease of £194,500 in British Burmah, £75,000 in Bengal, and an increase of £10,000 in Bombay. The cause of this decrease has been sufficiently explained in previous paragraphs of this Statement.

30. *Registration (X)*; Increase, £15,200. This is due to the same cause as *Stamps* and *Excise*, namely, to general prosperity throughout the country during the year, and calls for no particular remark.

31. *Mint (XIV)*; Increase, £61,800, due to coinage of a larger quantity of silver than was anticipated, and to a gain arising out of a greater quantity of copper passing into circulation than was expected at the time the Budget was framed. *Post
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Mint*

32. *Law and Justice (XV)*; Decrease, £53,800, being mainly due to diminished receipts from the sale of jail manufactures, and from Magisterial fees and fines.

33. *Marine (XVII)*; Decrease, £28,000. Of this, £20,000 is due to the falling off in Dockyard services and supplies to other Departments. A reduction of £3,700 is also made in the Burma Estimates, owing to short receipts from sale of vessels and stores, freight, passage, tonnage, &c. Under Bengal a reduction of £5,000 is made owing to short pilotage receipts, arising from the slackness of trade. *Recei
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34. *Scientific and other Minor Departments (XX)*. The increase is £12,100; it is general and represents larger receipts than originally anticipated under Botanical gardens, experimental farms, sales of cinchona, and the other remaining subordinate heads of revenue.

35. *Interest (XXI)*; Increase, £47,300. Of this £23,100 occurs in England and £24,200 in India. The increase in England is due to the temporary investment at favourable rates of the surplus cash balances owing to the loan of three millions which was issued in May 1884 not being required for the discharge of debentures till August. The increase in India is due to interest on over-drawals of capital by guaranteed railways.

36. *Miscellaneous (XXIV)*; Increase, £63,300. This is always an uncertain figure, and the above increase is mainly due to the receipts from lapsed deposits being expected to reach a higher figure than was foreseen in the Budget. *Mis*

37. *State Railways, Gross earnings (XXV)*; Decrease, exclusive of the East Indian Railway, £7,300. This is the net result of a series of figures of which the chief are, an increase of £10,000 in the Burma State Railways, £10,000 in the Eastern Bengal State Railway, and £97,500 in the Indus Valley State Railway, against a decrease of £47,500 in the Rajputana-Malwa Railway, £7,500 in the Nagpore and Chhatisgarh State Railway, £23,500 in the Northern Bengal State Railway, and £22,600 in the Calcutta and South-Eastern State Railway. The increase in Burma is due to additional mileage opened on the Sittang Railway, on which the receipts also have proved better than was expected. On the Eastern Bengal State Railway the improvement is due to the following causes. After the preparation of the original estimate it was resolved to amalgamate the Calcutta and South-Eastern State Railway and the Poradaha-Damukdia Section of the Northern Bengal State Railway with the Eastern Bengal State Railway; the figures of the Revised Estimates, therefore, represent the transactions of the combined undertakings. This estimate also includes a special credit of £29,500 on account of the estimated share of the assets of the Fire Insurance and Flotilla Reserve fund of the late Eastern Bengal Guaranteed Railway, credited to the Imperial Government. The increase in the Indus Valley State Railway is owing to the development of the wheat and seed traffic on that line. With regard to the decreases, that of the Rajputana Railway is due to loss of traffic in consequence of breaches on the line and on the Bombay, Baroda, and Central India Railway during the monsoon; to slackness of the wheat trade; and to a reduction of the rate of charge against the Rewari-Ferozepore State Railway for hire of rolling-stock. The decrease on the Nagpore-Chhatisgarh Railway is ascribed chiefly to the slackness of the grain market, and to reduction in the rates for carriage of grain and salt. The decrease in the Northern Bengal State Railway is due to the transfer of the Poradaha Section of the line, as already explained, and to the reduction of the charge levied for crossing the Ganges on the opening of the extension of the *Reven
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same section to the new Ghat at Golabnagar. The decrease in the Calcutta and South-Eastern State Railway is due to its amalgamation with the Eastern Bengal State Railway from the 1st July 1884, and while the Revised Estimate represents receipts only up to the 30th June, the Budget Estimate of 1884-85 was based on a whole year's transactions. On the East Indian Railway there is a decrease of £580,000. This formidable decrease is due to the stagnation in the wheat trade which has formed the subject of preceding remarks.

38. *Guaranteed Railways, Net traffic receipts (XXVI)*; Decrease £239,000. This is the net outcome of the following figures:—

	Increase.	Decrease.
	£	£
(1) Eastern Bengal Railway	73,000
(2) Madras Railway	45,000	...
(3) South Indian Railway	6,000
(4) Bombay, Baroda, and Central India Railway	10,000
(5) Great Indian Peninsula Railway	30,000
(6) Oudh and Rohilkund Railway	75,000
(7) Sindh, Punjab, and Delhi Railway	90,000

(1) *Eastern Bengal Railway*.—The figures are for the three months April to June 1884-85, the line having been taken over by Government from 1st July. The decrease on the Budget resulted from a decline in traffic, and from heavy outlay in excess of Budget provision on establishment and other charges, found necessary in connection with closing the Company's accounts and transactions.

(2) *Madras Railway*.—The improvement is due to the traffic being fairly good, and to an expected reduction of £25,000 on account of expenses.

(3) *South Indian Railway*.—Disastrous floods along this line caused several breaks in it, and interrupted the traffic for a comparatively long period. The disappointment of Budget expectations is due to these causes.

(4) *Bombay, Baroda, and Central India Railway*.—Breaks in the line during the last monsoon have brought about a reduction compared with the Budget Estimate.

(5) *Great Indian Peninsula Railway*.—The decrease is due to the Budget provision for expenses being insufficient by £50,000.

(6) *Oudh and Rohilkund Railway*.—The traffic not having proved as good as it was expected it would prove, combined with the circumstance of the line being extended at a later date than was anticipated, has resulted in the Revised Estimates taking a lower figure than the Budget of 1884-85.

(7) *Sindh, Punjab, and Delhi Railway*.—The Revised Estimate of receipts is £80,000 worse than the Original Estimate of the year. The goods traffic fell off considerably from June to September 1884, owing chiefly to the low price of wheat in Europe. Of the decrease of £80,000 the major part of £50,000 is however, nominal, and is thus explainable—

1st,—£30,000 is due to a change in the system of accounting for receipts and charges on account of mileage and demurrage by which the *net result* is now shewn on the receipt or charge side of the Account, as the case may be instead of the gross amounts being shewn on both sides of the Account, as formerly.

2nd,—£15,000 is due to a reduction in the rates for carriage of revenue stores. These changes have led to a corresponding reduction in charges. In the Revised Estimate of expenses £10,000 in excess of the Budget Estimate of 1884-85 have had to be provided to meet the cost of carrying out extensive renewals of permanent way and carriage and wagon stock. These renewals are expected to cost over £80,000, and but for this special and unforeseen expenditure

there would have been a satisfactory reduction over and above the nominal reduction due to the change in system already referred to.

39. *Irrigation and Navigation (direct receipts) (XXVII)*; Increase £105,500. Compared with the Original Estimate the Revised shews an improvement of £105,500, being the net result of the following differences:—

	Increase. £	Decrease. £
Bengal . . . . .	...	5,000
N.-W. P. and Oudh	76,400	...
Punjab	36,100	...
Madras . . . . .	...	2,300
Bombay	300	...

The decrease in Bengal is ascribable to a falling off in the water-rates and Navigation receipts on the Orissa and Midnapur Canals. The increase in the N.-W. P. and Oudh is due to the exceptionally favourable rabbi season of 1883-84 and a good kharif season in 1884-85.

In the case of the Punjab the increase represents the net balance of an increase on the Western Jumna Canal, and of a falling off on the Bari Doab and Sirhind Canal. The increase on the Western Jumna Canal is due to the area of irrigation being increased because of scanty rainfall during the rabbi season of 1883-84, and the early part of the kharif season of 1884; while the falling off on the Bari Doab and Sirhind Canals is the result of irrigation being less than was anticipated. The decrease in Madras is due chiefly to the falling off of Navigation receipts from tolls and license fees. The increase in Bombay is trifling and does not call for any special remarks.

40. *Portion of Land Revenue due to irrigation (XXVIII)*; Increase £13,600: being the net outcome of figures in which the only notable increase is £16,600 in Madras, caused first by the completed channels of the Sangam Anicut project having been brought into operation for the first time, during the year; secondly, to the extension of irrigation in the Godavery and Kistna Delta systems; and thirdly, to the rate of calculation of charges in the Civil Department having been reduced from 7·2 to 5 per cent.

41. *State Railways (XXIX)*; Increase £38,200: mainly due to £17,500 under the Rewari-Ferozepore State Railway, arising from the extension of the line to Ferozepore, and to the fact of the Fazilka branch having been opened earlier than was expected; and to £22,500 on the Sind-Peshin State Railway, due to the conveyance of labourers and large quantities of material for the northern section of this line, formerly known as the Candahar State Railway.

42. *Southern Mahratta Railway (XXX)*; Increase £32,500, due to an extension of traffic.

43. *Interest on Ordinary Debt*; (1) Increase, £241,100. Of this increase £199,400 occurs in England, and is due chiefly to the payment of £184,200 on account of discount on the issue in 1884-85 of India 3 per cent. stock of 3 millions, and to the charge for interest on this loan (estimated at £67,500 in 1884-85). On the other hand, there is (1) a decrease of £31,500 in interest on Debentures, owing to £5,000,000 only having been renewed instead of £6,906,500, as provided in the original estimate; (2) a decrease of £15,000 on temporary loans; and a decrease of £4,000 in the payments of outstanding dividends. The small difference under India calls for no special remark.

44. *Opium (6)*; Increase, £593,600. This occurs principally in Bengal, and is due to the exceptionally large crop of 1883-84. Explanation has already been given in the body of the Statement in regard to this increase.

45. *Salt* (7); Decrease £62,100. The saving is due to a reduction salary, establishment and contingent charges, and in charges for manufacture, purchase, and freight. In Madras the gradual supersession of the monopoly the Excise system has also resulted in diminished expenditure. In Bombay the saving occurs chiefly in the salt establishment for Portuguese India.

46. *Provincial Rates* (10); Increase £58,400. This arises almost wholly in the Punjab, and is due to the transfer from "5. Land Revenue" to this head of the charges debitable to the Patwaris Fees Fund.

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47. *Telegraph* (16); Decrease £33,500. The saving occurs in the Indian Telegraph Department, and is due chiefly to restricted outlay on works, and savings in establishments.

48. *Law and Justice* (19); Decrease £84,900. The decrease occurs almost all the provinces, and is due principally to cheapness of grain and limited expenditure on jail manufactures followed by diminished receipts.

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tments.

49. *Police* (20); Increase £11,900. The Central Provinces, Burma, and Madras shew a saving. The other provinces provide for small increases to meet the growing requirements of the Department. The decrease in the Central Provinces amounts to £17,000, and is chiefly due to the revised scale of salaries sanctioned in re-organising the Police establishment not having been introduced early as was expected.

50. *Marine* (21); Decrease £29,700. This is made up of decreases in India and increase in England. The decrease in India amounts to £42,700 and occurs chiefly in expenditure on account of dockyard services and supplies, followed by diminished receipts. The increase in England is due to charges on account of repairs of the steamer "Tenasserim."

51. *Education* (22); Decrease £26,400. This occurs in small amounts almost all the provinces, and is due to excessive provision in the original estimates.

52. *Political* (25); Increase £167,800. The increase is mainly due to the following items:—

	£
Arrear payment of Amir's subsidy	29,800
Afghan Delimitation Commission	120,000

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53. *Territorial and Political Pensions* (27); Decrease £26,600. The variations occur in small amounts in all the provinces except the North-Western Provinces and Oudh, where there is a decrease of £10,000 due to the original estimate of the year having been taken at too high a figure.

54. *Stationery and Printing* (30); Decrease £37,100. The charges under this head are expected to fall short of the amount they were originally expected to reach, by £37,100. Of this amount a saving of £14,300 occurs in India, the saving under England being £22,800. In England the saving is due to less outlay on stores.

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nsurance.

55. *Famine Relief* (32); Increase £12,000. This figure is thus distributed:—

	£
Bengal	5,000
Madras	2,000
Bombay	5,000
	<hr/>
	12,000

No provision was made in the original estimates. But in Bengal, the prevalence of scarcity in the western districts; in Madras, devastating floods in South Arcot and some of the southern districts; and in Bombay expected distress in the Kaladgi district, render the small assignments made, necessary.

56. *Protective Works, Railways (33)*; Decrease, £240,500. The decrease is due to the refund to the Government of the North-Western Provinces and Oudh of the contribution of £250,000 made from Provincial balances towards the construction of the Jhansi-Manickpur Railway, and the consequent curtailment of expenditure to that extent.

57. *Protective Works, Irrigation (34)*; Decrease £39,500. This figure is made up thus:—

	£
Bengal, Increase	40,000
India (General and Political) Decrease	55,200
Madras ditto	7,200
Bombay ditto	17,100
Net	<u>39,500</u>

The increase under Bengal is due to an additional grant sanctioned during the year for expenditure on the Orissa Coast Canal. The decrease under India (General and Political) represents the unutilised portion of the reserve held by the Department of Public Works to meet any applications for additional grants that might be made during the course of the year. The decrease in Madras is due to slow progress of work, for want of labour, on the Rushikulya project. The decrease in Bombay is due to short expenditure on the Nira Canal and the Mhaswad Tank, owing partly to the scarcity of labour and partly to the question of the waste weir of the Mhaswad Tank remaining unsettled till late in the year.

58. *Reduction of Debt (35)*; Increase, £18,000. This is due to a re-adjustment of the grants under the several heads subordinate to the major head "Famine Relief and Insurance" in order to make up the total grant to £1,500,000.

59. *State Railways (working expenses) (36)*; Increase, £33,600. The increase is due to the following causes: in the Rajputana-Malwa State Railway to the heavy renewals, to repairing the breaches on the line, and to charges now made under contract with the Bombay Baroda and Central India Railway for working this line; in the Nagpur-Chatisgarh Railway, to heavy expenditure incurred in repairing flood damages; in the Burina State Railways, to the transfer to the Revenue Account of the maintenance charges of the new lengths of the Sittang Valley Railway originally included in the Capital Accounts, in the Tirhoot State Railway, to extensive renewals of sleepers and permanent-way; in the Northern Bengal State Railway to extensive renewals of sleepers and ballast and repairs of vessels. There is, however, a large decrease of £17,500 in the working expenses of the Indus Valley State Railway owing to a reduction in the expenditure of the Locomotive Department chiefly under fuel.

60. *East Indian Railway (Working expenses)*; Decrease, £161,200:—

	£
Working expenses	120,000
Surplus profits, and contribution to the provident fund	<u>41,200</u>
TOTAL	<u>161,200</u>

The reduction in the working expenses is due to reduced traffic and to a curtailment of outlay on renewals, &c., and that in surplus profits to a reduction in the net profits of the line.

61. *Guaranteed Railways (Surplus profits, Land and Supervision) (37)*; Decrease, £34,900. The decrease occurs principally in Bombay and Bengal (£10,800) owing to a larger credit expected from the Southern Mahratta Railway

45. *Salt* (7); Decrease £62,100. The saving is due to a reduction in salary, establishment and contingent charges, and in charges for manufacture, purchase, and freight. In Madras the gradual supersession of the monopoly by the Excise system has also resulted in diminished expenditure. In Bombay the saving occurs chiefly in the salt establishment for Portuguese India.

46. *Provincial Rates* (10); Increase £58,400. This arises almost wholly in the Punjab, and is due to the transfer from "5. Land Revenue" to this head of the charges debitable to the Patwaris Fees Fund.

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47. *Telegraph* (16); Decrease £33,500. The saving occurs in the Indian Telegraph Department, and is due chiefly to restricted outlay on works, and to savings in establishments.

48. *Law and Justice* (19); Decrease £84,900. The decrease occurs in almost all the provinces, and is due principally to cheapness of grain and to limited expenditure on jail manufactures followed by diminished receipts.

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ments.

49. *Police* (20); Increase £11,900. The Central Provinces, Burma, and Madras shew a saving. The other provinces provide for small increases to meet the growing requirements of the Department. The decrease in the Central Provinces amounts to £17,000, and is chiefly due to the revised scale of salaries sanctioned in re-organising the Police establishment not having been introduced as early as was expected.

50. *Marine* (21); Decrease £29,700. This is made up of decreases in India and increase in England. The decrease in India amounts to £42,700 and occurs chiefly in expenditure on account of dockyard services and supplies, followed by diminished receipts. The increase in England is due to charges on account of repairs of the steamer "Tenasserim."

51. *Education* (22); Decrease £26,400. This occurs in small amounts in almost all the provinces, and is due to excessive provision in the original estimate.

52. *Political* (25); Increase £167,800. The increase is mainly due to the following items:—

	£
Arrear payment of Amir's subsidy	29,800
Afghan Delimitation Commission	120,000

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53. *Territorial and Political Pensions* (27); Decrease £26,600. The variations occur in small amounts in all the provinces except the North-Western Provinces and Oudh, where there is a decrease of £10,000 due to the original estimate of the year having been taken at too high a figure.

54. *Stationery and Printing* (30); Decrease £37,100. The charges under this head are expected to fall short of the amount they were originally expected to reach, by £37,100. Of this amount a saving of £14,300 occurs in India, the saving under England being £22,800. In England the saving is due to less outlay on stores.

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	£
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Madras	2,000
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No provision was made in the original estimates. But in Bengal, the prevalence of scarcity in the western districts; in Madras, devastating floods in South Arcot and some of the southern districts; and in Bombay expected distress in the Kaladgi district, render the small assignments made, necessary.

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Bengal, Increase	40,000
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Madras ditto	7,200
Bombay ditto	17,100
Net	<u>39,500</u>

The increase under Bengal is due to an additional grant sanctioned during the year for expenditure on the Orissa Coast Canal. The decrease under India (General and Political) represents the unutilised portion of the reserve held by the Department of Public Works to meet any applications for additional grants that might be made during the course of the year. The decrease under Madras is due to slow progress of work, for want of labour, on the Rushikulya project. The decrease in Bombay is due to short expenditure on the Nira Canal and the Mhaswad Tank, owing partly to the scarcity of labour and partly to the question of the waste weir of the Mhaswad Tank remaining unsettled till late in the year.

58. *Reduction of Debt (35)* ; Increase, £18,000. This is due to a re-adjustment of the grants under the several heads subordinate to the major head " Famine Relief and Insurance " in order to make up the total grant to £1,500,000.

59. *State Railways (working expenses) (36)* ; Increase, £33,600. The increase is due to the following causes : in the Rajputana-Malwa State Railway to the heavy renewals, to repairing the breaches on the line, and to charges now made under contract with the Bombay Baroda and Central India Railway for working this line ; in the Nagpur-Chatisgarh Railway, to heavy expenditure incurred in repairing flood damages ; in the Burma State Railways, to the transfer to the Revenue Account of the maintenance charges of the new lengths of the Sittang Valley Railway originally included in the Capital Accounts, in the Tirhoot State Railway, to extensive renewals of sleepers and permanent-way ; in the Northern Bengal State Railway to extensive renewals of sleepers and ballast and repairs of vessels. There is, however, a large decrease of £17,500 in the working expenses of the Indus Valley State Railway owing to a reduction in the expenditure of the Locomotive Department chiefly under fuel.

60. *East Indian Railway (Working expenses)* ; Decrease, £161,200 :—

	£
Working expenses	120,000
Surplus profits, and contribution to the provident fund	41,200
TOTAL	<u>161,200</u>

The reduction in the working expenses is due to reduced traffic and to curtailment of outlay on renewals, &c., and that in surplus profits to a reduction in the net profits of the line.

61. *Guaranteed Railways (Surplus profits, Land and Supervision) (37)* ; Decrease, £34,900. The decrease occurs principally in Bombay and Bengal (£10,800) owing to a larger credit expected from the Southern Mahratta Railway

Company on account of Supervision, and £13,600 to the payment of surplus profits, as the Eastern Bengal Railway did not earn a surplus during the half-year ending 30th June 1884.

62. *Irrigation and Navigation; working expenses (38)*; Increase £19,700. This occurs as follows:—

	£	£
Imperial Decrease	5,100	
Provincial Increase	24,800	
Net increase		19,700

The decrease under Imperial is the net result of savings in establishment charges in the Punjab and increases in Madras, where additional expenditure has been incurred for repairing the flood damages on the Godavary and the Cauvery Delta systems.

The increase under Provincial occurs principally in the North-Western Provinces and Oudh, where additional outlay has been necessary for repairing the damages done by heavy floods to the Nadrai Aqueduct on the Lower Ganges Canal.

63. *Charges in respect of Capital (39)*; (a) Interest on debt. Increase £10,400. The increase here is chiefly due to provision on account of interest on the debentures and debenture stock of the Eastern Bengal Railway.

(b) *Annuities in purchase of Guaranteed Railways (including Sinking Funds.)*—Decrease £34,500. This decrease is nominal, as it is due to the issue of India Stock in redemption of a further portion of the Annuity of the East Indian Railway not provided for in the original estimate, and to change in the date of the payment of the Annuity of the Eastern Bengal Railway.

(c) *Guaranteed Railways Interest.*—Decrease, £17,800. This occurs in England, and is due to capital subscribed not having been paid up as early as was expected.

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64. *State Railways (Capital Account) (40)*; Increase, £24,400. This is composed of a decrease of £17,500 under Imperial, and of an increase of £41,950 under Provincial. The saving in Imperial is due to transfer of grant from this head to "43. Frontier Railways" to meet outlay on the Northern Section of the Punjab Northern State Railway. The excess under Provincial is due to transfers sanctioned during the year from "46. Civil Buildings, Roads and Services," to this head.

65. *Southern Mahratta Railway (42)*. The increase is £58,800, of which £27,800 falls under interest payments and £31,000 under working expenses.

66. *Frontier Railways (43)*; Increase £211,700. During the year additional grants amounting to £450,000 and transfers from other grants were sanctioned for the vigorous prosecution of these Railways. From the consolidated grant thus arrived at a portion has been transferred to "Expenditure on Productive Public Works, Capital Account."

67. *Irrigation and Navigation (44)*; Increase £29,900. This occurs principally in the Provincial Section of the estimates, and is due to additional grants having been sanctioned by the Chief Commissioner of British Burma, and by the Government of Madras during the year.

68. *Military Works (45)*; Increase £50,400. The increase is chiefly due to additional grants sanctioned for the Aden defences, and to the refund of an excess payment on account of the Army Head Quarter Offices, Simla.

69. *Civil Buildings, Roads and Service (46)*; Increase £103,700. The increase occurs in all the provinces in the Provincial section of the estimates, and is due to additional grants sanctioned during the year.

70. *Army*.—Decrease £128,400. The gross Budget figures were £16,098,600. The Revised Estimate is £15,970,200. The decrease £128,400. This is due in part to the actual strength of British troops having been below the established strength; to the withdrawal, early in the season of two regiments of British infantry for service in Egypt, in anticipation of the transfer to England in the ordinary course of relief; to favourable prices; continued savings in medical supplies and services; and to reduced charges for railway and other transport, the estimate for which was too high. On the other hand the Zhob Valley expedition is estimated to cost £60,000.

71. *Exchange on transactions with London* (49). The amount provided in the Revised Estimate of 1884-85 is below that assigned in the Budget Estimate of 1884-85 by £285,200. The following table compares the original and present figures. The + entries represent gain, and the — entries loss by exchange:—

	Budget, 1884-85. £	Revised, 1884-85. £
Secretary of State's Bills	—3,807,700	—3,337,100
Advances for Suakim Expedition . . . . .	...	—75,000
Hong-Kong Bills	—30,000	—50,600
Guaranteed Railways	+147,200	+150,200
East Indian Railway	+135,100	+98,100
Rajputana-Malwa Railway . . . . .	...	+16,800
Southern Mahratta Railway	—93,000	—136,700
Military, Public Works, and Civil	+110,300	+81,400
TOTAL	—3,538,100	—3,252,900

The reduction of exchange under the Secretary of State's Bills is due to the following cause. When the Budget of 1884-85 was framed, the Secretary of State fixed his drawings at £16,500,000 true sterling, the rate of exchange adopted being 1s. 7½d. the rupee. During the course of the year, however, owing to an unexpected receipt of £1,704,400 on account of capital of Southern Mahratta Railway, and owing to the expected recovery of £325,000 true sterling on account of advances now being made in India towards the Suakim expedition, as well as to other causes, the Secretary of State has been able to relieve his drawings on India by £2,704,700. The present estimate of Council Bill drawings is £13,795,300 true sterling, and the rate of exchange at which these drawings have been taken is 1s. 7¾d. The provision on account of advances towards the Egyptian expedition is the exchange at 1s. 7½d. the rupee on the expected recovery in England of 40 lakhs of rupees advanced from the India treasuries.

Budget Estimates, 1885-86.

72. The Budget Estimate for 1885-86 is as follows:—

	£
Revenue	72,090,400
Expenditure	71,582,300
Surplus	508,100

The surplus presented for 1885-86 is, it will be seen, £508,100. To estimate, however, the real significance of this surplus attention must be directed to two points, which are material to a proper comprehension of the significance of the figures here presented.

In paragraph 58 of his Financial Statement for 1880-81, Sir John Strachey spoke as follows:—

“When the serious character of the financial obligations of the State in times of famine had been recognised, it became the duty of the Government of India to make sure that the public resources were adequate to meet the fresh strain imposed upon them. Upon careful enquiry we came to the conclusion that we must contemplate a liability from famine amounting, in loss of revenue and actual expenditure, to, on an average, £15,000,000 in ten years. It was clear that this liability must be included among our ordinary obligations, and that it would have been a fatal error to go on increasing the public debt to meet charges which must periodically occur. To enable us to discharge the liability thus estimated, we determined to aim constantly at a surplus of £1,500,000, supplemented by a further surplus of £500,000 to provide for extraordinary and abnormal demands other than famine, as, for example—to name the most serious of such demands—for war.”

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Happily the most serious of such demands has not been made upon us, but in connection with our military position in India we decided, in the course of last year, to improve our communications, whether by railway or by road, upon our North-Western frontier; and, with the concurrence of the Secretary of State, we have determined to devote annually to capital expenditure a certain amount from our revenues until such time as our railway communications are completed. This year we have so devoted in all, inclusive of £85,000 for harbour defences, a sum of £585,000, besides an addition of £100,000 to the ordinary grant for roads, to be expended on certain frontier roads. This sum we may claim to look upon as equivalent, in its nature, to the surplus indicated in Sir John Strachey's remarks as desirable to have at our disposal for extraordinary and abnormal purposes such as those to which this sum is to be now applied. I mention this here, as it were *in limine*, because otherwise, in exhibiting the estimated surplus, the nature of our proposed transactions during the ensuing year may be misunderstood, and the conclusion may be formed that our revenues have been confined to normal expenditure unconnected with capital charges, such as those I am describing. It appears to me a matter for very great satisfaction that we have been enabled to devote a portion of our revenues to the execution of the policy indicated in the paragraph I have above quoted. All difficulties notwithstanding, we have been enabled to look to our revenue resources to meet demands which are extraordinary and abnormal, and to enable us to devote to them funds which were designed especially for emergencies of this nature. I shall enter presently more into detail on this matter, for it is closely connected with the main feature of the year which I am about to explain; but, for the reasons I have given, I deem it necessary to place these remarks in juxtaposition, as it were, to the balance above indicated. The second point to which attention must be directed is that, if we are to exclude from our surplus the grant from revenue for capital purposes, the surplus actually exhibited does not arise from an increase of revenue over expenditure; but from the fact that our expenditure, so far as it is effected in pounds sterling in England by means of sums made available there to the Secretary of State, is not represented at its exchange value in our accounts. In other words, the loss by exchange on £2,225,000 sterling is not entered in the accounts presented with these statements; and as that figure amounts to £585,000, by this amount are we, in effect, understating what should be regarded as our liabilities of expenditure. If we include on the one hand £585,000, the grant for railways and certain harbour defences, being capital expenditure, in our revenue expenditure, and exclude £585,000 from our surplus as representing the unexhibited loss on exchange, we arrive at about an equilibrium of revenue and expenditure. This much premised, I may go on to examine the nature of the provisions for the coming year.

73. The main features of the coming year are four : *first*, that it will give an effect, in the Budget, to the measures recommended, at the instance of the Government of India, by the Parliamentary Committee, for the construction of railways, with such further development as the circumstances of the time render imperative. *Secondly*, that it compels us, owing to the temporary stagnation of the wheat and rice trade, to take estimates for our railway and customs receipts at a considerably lower figure than those which in a normal year we should look for. *Thirdly*, that we have been compelled, owing to the fall in the value of silver, to take so low a rate of exchange as 1s. 7d. for our exchange. *Finally*, that we have devoted the sum of £500,000 above mentioned from our revenues for the improvement of our railway communications, besides certain further subsidiary sums for frontier roads and the defences of Aden and of certain harbours in India.

74. The report of the Parliamentary Committee on Indian Railways has been long since published, and contains a great deal of matter which has no direct bearing upon the financial questions discussed in this Statement. But the Committee have made certain recommendations, which are in part still under the consideration of the Government of India and of the Secretary of State, and which, whatever may be the decision finally arrived at in regard to them, will have a very considerable effect upon our finances. I propose to summarise the recommendations to which I allude, and to point out, so far as can at present be seen, in what direction they will modify the arrangements hitherto existing, and what are the means which we possess to enable us to meet them from our resources. Briefly, the arrangements hitherto existing were these. Railways were divided into two classes, Productive and Protective; capital expenditure on the former, which were of a remunerative character, was from loan; on the latter, which were for protection against famine, and not necessarily remunerative, expenditure was from what is known as the Famine Insurance grant. The annual limit to loan expenditure of all kinds was £2,500,000, fixed by a Parliamentary Committee in 1879, in which was included expenditure on canals; the annual expenditure on Protective lines was £500,000. There was no formally sanctioned programme, whether as to works, or the time within which works were to be executed. These were the arrangements existing when the Parliamentary Committee of 1884 met; it remains to indicate the points on which that Committee proposed modifications. *Firstly*, the Committee recommended that the technical distinction which has been hitherto made between Protective and Productive lines should not be maintained. They proposed, therefore, that railways needed for protection from famine, or for the development of the country, be made as required, whether they be technically considered Protective or Productive. But they were strongly of opinion that the bulk of the lines made should be self-supporting. *Secondly*, they were of opinion that a careful forecast having been made of future requirements for Public Works over a considerable term of years, such a scale of expenditure upon railways should be adopted as could reasonably be maintained. *Thirdly*, they were of opinion that the amount proposed to be spent in railways by the Government of India during the next six years was moderate, and that, looking to the experience of past years and to present prospects there is very fair ground for expecting that an extension of the railway system in India on the scale proposed would have most beneficial effects. *Fourthly*, with regard to the recommendation of the Government of India that interest on the sum of £11,250,000 to be spent on Productive and Protective Railways should be partly provided by hypothecating £200,000 of the annual Famine grant above specified, they were of opinion that any such application of any portion of that grant would be entirely contrary to the purposes for which the fund was created, and they could not

concur in this suggestion. *Finally*, while expressing an opinion that the present limit of borrowing fixed by the Committee of 1878-79 at £2,500,000 might safely be enlarged, they thought the full responsibility of deciding upon the amounts to be borrowed from year to year, should rest with the Secretary of State in Council. They wished, in conclusion, most emphatically to endorse the declaration of the Government of India that the proposed extension of railways should not involve additional taxation.

of their re-
commendations.

75. The practical effect of these conclusions will be somewhat as follows. Railways, whether Protective or Productive, whether, that is to say, railways solely designed as safeguards against the effect of famines, or whether partly or in whole projected with the view of opening up or connecting the centres of production or of trade, will alike be charged, so far as is necessary, to loan expenditure. Hitherto the latter only have been so charged, expenditure on Protective railways having been limited to the £500,000 annually available from the Famine Insurance grant, and to such small sums as could be spared from Revenue. The forecast having been made, it will be necessary to provide funds for its execution; but, so far as concerns capitalising from the Famine grant any portion of the funds necessary for payment of interest to the Companies to whom it was proposed to confide, under a guarantee certain important railways, the proposal must be abandoned, and the sum of £500,000 hitherto spent in construction of Protective railways, will continue to be contributed from Revenue to Capital expenditure. The interest to be paid on account of the new guaranteed railways, therefore, as well as any additional interest to be paid in consequence of extension of the limits of our annual loans, will be furnished from the general resources at the disposal of the Government of India. The resources to which we had hoped to turn to assist us in part in this obligation, have been, so far as they depended on the partial capitalisation of the Famine Insurance grant, denied us; while, on the other hand, the Parliamentary Committee have endorsed the declaration of the Government of India that the development of its railways is not to be carried out at the expense of further taxation. Apart, however, from the scheme of railways which was laid before the Parliamentary Committee, the Government of India has since thought it necessary to propose, and the Secretary of State has approved, the carrying out of a scheme to strengthen our Railway communications on our North-Western frontier, the cost of which, inclusive of the Sibi-Quetta Railway, will amount to not less than £5,200,000. The cost of the railways remaining at the commencement of 1885-86 to be constructed during the ensuing five years by Government as distinct from those which it is desired to make over to Companies, is estimated, inclusive of extra capital for open lines, at about £19,000,000, the total of the two classes of communications thus amounting to £30,250,000.

To assist us in carrying out our proposed increased Railway expenditure the recommendations of the Parliamentary Committee that the limit of annual loan should be raised above the limit hitherto prescribed, has, of course, received the attention which it deserved, and the matter is still under reference to the Secretary of State, who has not as yet given a final decision as to the amount which, in the discretion left him, he desires to fix. Besides the sum to be so raised by loan, in respect of capital expenditure, which from its magnitude we may put in the first line, we have further, in the second place, the annual grant of £500,000 above alluded to as hitherto devoted from the Famine Insurance Fund to Protective railways; and in the third place, we are desired by the Secretary of State to estimate in our Budget for such available surplus as it may be possible annually to provide. On this point, again, it has been found necessary to make a further reference to the Secretary of State; and it will be sufficient

for the present to say that in the ensuing year the sum of £500,000, as stated in paragraph 74 of this Statement, has been placed at the disposal of the Public Works Department for Railway capital expenditure. As to the liabilities which these three combined sources of expenditure will throw upon our Budget Estimates, we cannot speak with certainty until the decision of the Secretary of State is received, as to the limit within which the annual loan is to be fixed during the term of the execution of the proposed works. Until that sum is known, it is obviously useless to hazard any forecast as to the annual amount which we shall be called upon to set aside on our estimates to meet the interest on our own loans. Then there will be the annual grant of £500,000 to be provided from the Famine Insurance Fund. Next will come an annual grant from our revenues of such amount as they can provide. Finally, there will still remain, in the fourth line, to be met from our revenues, the interest required on the guarantee to be given to the Companies through whose agency it has been proposed to construct certain important lines. The net interest to be so paid has been calculated by the Accountant General, Public Works Department, as follows:—

	£
1st year	85,000
2nd „	157,500
3rd „	210,000
4th „	250,000
5th „	255,000
6th „	160,000

In his evidence before the Parliamentary Committee, Mr. Westland, Comptroller-General of Accounts, whose judgment on matters connected with Indian finance merits the most respectful attention, estimated that the Government of India, after providing for the interest on its own proposed loans and for the projected guarantees, and for the grant from the Famine Insurance Fund, but exclusive of any other regular grants from revenue for capital expenditure, could estimate for a surplus of £480,000 on a safe calculation of the Revenue and Expenditure, and at a low forecast of opium. He left out of his calculation arrangements with the Civil Funds which might be expected to have the immediate effect of relieving the Revenue Account for many years to come of about £200,000 or £250,000, and arrangements for the payment of non-effective charges to the War Office which would relieve the Revenue Account, for a few years at least, of £400,000 or £500,000. Mr. Westland, as above stated, included in his figures the entire reservation (since endorsed by the Parliamentary Committee) of the £1,500,000 Famine Insurance; and he finally explained that the surplus of £480,000 above stated might be reasonably expected to increase by about £414,000 every year; but he added that every farthing fall of exchange cost Government directly about £220,000, so that if exchange were to fall a farthing every year, the annual amount on the present financial position would be reduced from £414,000 to £194,000. It should be remembered, he added, that a fall of exchange tends in itself to increase revenue, presumably by stimulating the export of our Indian produce, and therefore the receipts of our railways.

76. Since Mr. Westland gave his evidence, the estimate of the exchange has fallen, not one, but two farthings, a sum equivalent, at his calculation, to £440,000, or more than the first year's annual increase which he estimated. There has also been added, as above explained, to the original scheme of the Government of India, an estimate of £5,200,000 for frontier railways, necessitating large grants from revenue; so that on the one hand our requirements have considerably increased, while, on the other, the annual estimated increase of surplus has, for the present year, been absorbed. Should exchange remain stationary, and by the revival of trade and the normal expansion of our revenues, should the annual increment

Effect on Indian revenues of various proposals submitted to the Parliamentary Committee, and the fall in exchange.

of the surplus which in the calculation above referred to was anticipated, be realised, our position at the commencement of the ensuing year will be certainly stronger than at present; but if we are further to obtain the indirect benefit from the late fall of exchange which is shadowed in Mr. Westland's remarks, it will be necessary that the price of wheat should so far rise in Europe as to stimulate a return of activity in the export of our wheat, and in the operations of our railways. Should we, on the other hand, be compelled to take, on our estimates, a lower rate of exchange than 1s. 7d., and should the stagnation of our export and our rice trade continue, the normal surplus indicated in Mr. Westland's calculations, let alone any possible annual increase thereto, will be matter of extreme doubtfulness. The above calculations, moreover, assume that in other respects the administration of the country will call for no considerably greater expenditure than that which at present is regarded as our normal expenditure. How far this assumption may be verified it is at present impossible to conjecture. We have since judged it necessary, for example, to add to our revenue grants for railway and other capital expenditure. To the criticism that will naturally be made that if, in one direction, increased expenditure is forced upon the Government of India, it should seek to restore the balance by economies in other quarters, the answer must be made that, in urging upon the authorities in England the economies resulting from a study of the Report of the Army Commission, the Government of India, though unhappily with but little success, did, in fact, adopt the course above indicated. The reasonableness and the expediency of its recommendations become more evident at a time when, in regard to the very Military estimates which already weigh so heavily on our resources, there are grounds for apprehending fresh demands for further increase. Apart from this, however, it requires perhaps to be again pointed out that under the system of Provincial contracts in which the several provinces have assigned to them for a term fixed charges and corresponding revenue, there are but few branches of expenditure reserved to the Government of India over which it exercises undivided control. It may, in a time of calamity, insist on temporary reductions; but it would be against the whole spirit of its arrangements, if it sought to acquire for itself increased resources during the term of contract at the expense of the revenues assigned to the Provinces, unless in case of pressing necessity. Such as are the sources of expenditure within the Government of India's direct control, they are of a nature which renders reduction peculiarly difficult; as, like the Post Office and the Telegraphs, they grow with the growth of the necessary requirements of the country, or with the extension of our Railway system; or, like the Mint, are almost beyond the power of Government to check, depending as they do on the ebb and flow of the precious metals; or are, finally, as in the case of works of irrigation or Protective Railways, essential to success in that vital struggle against famine and the financial losses which famine entail to which the Government of India is deliberately committed. What I have now said will, I think, be sufficient to shew that while in circumstances such as those which at this moment exist, and in spite of the recent heavy fall in exchange, there may be no reason to apprehend in the immediate future any insufficiency of our resources as estimated on the basis of the reforms introduced by Sir John Strachey and Sir Evelyn Baring, it would be more than hazardous to affirm that, in view of the possibilities threatening us at the commencement of 1885-86, there is at present no cause for anxiety. The Government of India is constantly called upon to entertain projects of various kinds, tending to reduction of taxation. No one is more anxious than I am to equalise the burden of taxation, and especially to lighten it on the classes—unhappily the large majority in this country—to whom taxation, however light, is necessarily onerous; but we are compelled, both from the necessities and the advantages of our position, to take in the whole financial

horizon, and if difficulties present themselves to us which are invisible to a more restricted survey, we can but deplore, while admitting in the abstract the cogency of much that is urged upon us, our inability to meet the views pressed upon our consideration. We have, indeed, during the present year, as in paragraph 2 of my last year's Statement I promised, taken the question of Court-fees into consideration, and we have consulted the several Local Governments as to modification in the Court-fee duties. We are not yet in possession of all their replies, but it is obvious that when, in the course of the ensuing year, we take up the subject for disposal, we shall have to give weight not only to the merits of this particular question, but to its relation to taxation of other kinds. We shall have, moreover, to consider this, and kindred proposals, in their relation to the necessities of our position, should there be reason to apprehend that we may be called upon to provide upon our estimates for considerably reduced assets resulting from further loss by exchange, or for considerably increased expenditure. I can at present in no way indicate what our position on this important point is likely to be; it is one of the objects of this Statement to place before the public the materials for forming such an opinion as can be at present formed, so that it may frame its own conclusions; but I think it will at least be apparent, from what I have said, that when we are simultaneously called upon by one to lower the scale of our Court-fees, by another to abolish the License Tax, by a third to abolish the Export Duties upon rice, we cannot but feel that these representations are made without adequate information as to their probable effect on the budgetary equilibrium of the country. I hope that the remarks which I have recorded above, and those which in the course of this Statement I shall have to make, will in some degree assist the public to understand what are the difficulties which await us in dealing with suggestions for reduction of taxation, or even for such redistribution of taxation as sacrifices on the whole any proportion of the resources now at our command. In the course of the ensuing year the final conclusions to be adopted on the Report of the Parliamentary Committee will have been settled. During the course of 1885-86 it may be expected that on the one hand we shall be in a better position to judge as to the prospects of a return of our hitherto active export trade, and of our position in regard to exchange, and on the other, to estimate the full amount of the liabilities which are likely to be entailed by the prosecution of our Railway schemes, as well as to gauge the pressure of exigencies, the final outcome of which it is not at present possible correctly to estimate.

77. While treating of the subject which has been dealt with in the above remarks, it is desirable that I should add a few words in regard to the financial relations of the Government of India with the several Local Governments and Administrations, as regulated by the terms of the Provincial contracts. It was not to be expected that a series of arrangements based, at the best, on the experience of comparatively few years, and on conditions on the whole so uncertain as those which surround the financial administration of India, should have presented no points to criticism, or offered no unforeseen difficulties. All allowance made, however, it may be confidently stated that the several Provincial contracts which are now entering on the fourth year of their quinquennial term, have proved to be equitable, and to have been founded upon calculations which leave the Governments severally concerned a margin of revenue over expenditure sufficient for their wants. The balances temporarily held by the Local Governments during the Afghan War were repaid them, in the course of the year 1881-82, to the amount of £670,000, as explained in my last Financial Statement. In some cases the existence of these balances has led the local authorities to embark upon a scale of expenditure which, as the balances approached exhaustion, it has been found impossible to maintain; and it is conceivable that the

Financial relations of the Government of India with the Provincial Governments and Administrations.

Provincial finances would have been, on the whole, conducted with greater economy had there not occurred to them this windfall, bringing with it almost inevitably an inducement to increased expenditure in view of the various wants and necessities which never fail to be urged on the several Governments and Administrations. It was mainly with the object of guarding against the possible effects of too sanguine a view of its resources, which the existence of these balances was likely to encourage, that the Government of India, under instructions from the Secretary of State, fixed the minimum of balances for each province indicated in paragraph 109 of last year's Financial Statement. This element of risk notwithstanding, however, the system inaugurated by Lord Mayo, which has now fully taken root and become part of our system of local administration in India, has continued during the last three years to work greatly to the advantage of the several Governments who share in it. Friction has been reduced to a minimum; and if, as was inevitable, questions have from time to time arisen regarding the amount of assistance to be afforded by the Government of India to this or that Local Government in regard to some particular project or some reform involving an increased outlay of funds, they have given evidence of the existence of a spirit of mutual concession, which is in marked contrast to the relations existing in former times between the Supreme and the Provincial Governments under the centralised system of finance. In a few instances the Government of India, in view of its inability to concede all the assistance asked for, or to approve of the reduction of the balances to a sum lower than the amount settled in 1883, has found itself compelled, however reluctantly, to desire that the scale of expenditure should be reduced below the limits which in the opinion of the Local Government or Administration, although inconsistent with the maintenance of its balances, were advisable; or although not wholly refusing to contribute from our own resources to the urgent necessities placed before us, we have been unable to assent to the arguments presented for our consideration,—arguments having for their object such addition to the revenues placed at the disposal of the local authorities as must virtually have led to a revision of the terms of the contract into which, on behalf of their administration, they had entered. The considerations which I have exposed in the preceding pages will, I think, be held to have justified the rule of conduct adopted in these circumstances by the Government of India. They will show that if local authorities find themselves pressed occasionally to meet the expenditure which, in their reasonable desire for improvement, they consider essential, the Government of India has also burdens of its own to bear, which compel it to insist jealously on the maintenance of the relations into which it has entered with them, and which forbid it, even were such a course desirable, to entertain proposals having for their aim a review or revision of the arrangements completed in 1882-83. Nothing can be more true than what my predecessor in his Financial Statement for 1883-84 wrote—

“The contracts have not been made in any illiberal spirit. . . . Under these circumstances the Provincial Government must look solely to the gradual development of their own resources, and to economy in their own administration, to provide whatever further funds may be required for services classed as Provincial. . . . It may be, and probably is, the case that in almost every Province of India the funds available are not commensurate with the work which sooner or later will require to be done. This is the normal condition of a country whose necessities are great, while the tax-paying power of its population is small. Under these circumstances, progress in many directions will possibly be comparatively slow; and it is inevitable, under all the conditions of Indian Government, that it should be slow. But what I particularly wish to point out is that the Government of India cannot at present make any further grants from Imperial funds in order to ensure more rapid progress. Indeed in some respects it may be said that the Provincial Governments are in a better position to provide whatever funds may be required than is the case with the

Imperial Government. For the reasons which I have already given an element of stability is imported into Provincial Finance which Imperial Finance cannot at present possess. Not only do the three* points to which I have alluded constitute dangers which are wholly borne by the Imperial Government of India—not only does the fourth danger (famine) materially affect Imperial as well as Provincial Finance, but if any further fiscal reforms are to be made—and there are several which it would be very desirable to make—any loss of money which may accrue from their execution must be borne by the Imperial Treasury.

78. In the economies which the Government of India is itself compelled to exercise will be found, in fact, the justification of its insistence on an economical administration elsewhere; while the uncertainty to which its own sources of supply are subject, no less than its liability to be called upon at one and the same time for increased expenditure in various different directions, compel it to entertain with the utmost reluctance proposals having for their object any further alienation, during the term of the contracts or afterwards, of however small a portion of its own revenues. In my opinion this necessity is not without its advantages; for so long as it may be hoped that the Government of India is in a position to offer further resources, the expectation that it will do so when a sufficient case is put before it, will continue to be entertained. Nothing is more likely to encourage a prudent and economical treatment of their finances by the Provincial Governments than a clear understanding, such as I have endeavoured to convey, as to the position of the central Government itself. As I have already indicated, these remarks, so far as they refer to applications for assistance, must not be held to have any general application to the provincial authorities viewed as a whole; for the Government of India has, on the contrary, just cause to be grateful to them for the judgment with which they have husbanded their resources, and the economy with which their affairs are conducted. Nor, even in the instances which I have more specially in mind in making these remarks, have I the desire to convey the idea that there has been, in the management of local finances, any but the most loyal wish to improve the position of the Province, or to make any criticism other than that this wish has in those cases led to an inclination to work on the lines of the contract with a degree of energy which was beyond the bounds of prudence. My object is rather to explain that, while I am aware that in one or two instances the revenues assigned to the local authorities may have been found to have been less favourable than in the majority of cases, this fact alone, when the circumstances of the Government of India itself are taken, as they must be, into consideration, is not sufficient ground to justify us in acceding to the grant of increased revenues, or in admitting further liability which in truth we are not in a position to assume. If there is one thing more important than another in the conduct of Indian finance, it is that the Government of India, which is always at the best surrounded by uncertainties, should at least have the certainty that for a term of years it has settled its relations with the Local Governments. That is the only condition on which it can with confidence examine its own position, and ascertain the adequacy or otherwise of the resources at its own disposal. This consideration (which I may take this opportunity of saying is, to my mind, all important) must especially be adopted as the guiding principle of our financial administration at a moment when the difficulties which I have been treating of are assuming greater proportions; and when a fall in the exchange, which a few years ago would have been looked upon as absolute ruin to our finances, and which, in truth, is a burden greater than they can continue to bear, is to be met and provided for, concurrently with a stagnation in trade, and the necessities imposed on us by the deliberate resolve to incur, for the protection of our people from famine, and for the greater security of our frontiers, very considerably increased expenditure.

The Government of India comp to adhere stric to the terms of Provincial co: tracts.

* NOTE.—War—Opium—Exchange.

ease in Cus-
duties in
-86.

79. I pass now to the second of the three heads which I have indicated in paragraph 73, namely, the effect upon our estimates of the present stagnation in the rice trade. As I have already dwelt at some length on the prospect of this trade so far as they are at present known to me, I think it will be sufficient to give here a few figures which will show at a glance what is the sacrifice of revenue to which, until that trade returns, we must be content to submit. The receipts from our customs in the Budget Estimates, the Accounts, and the Revised Estimates of the years 1882-83, 1883-84, 1884-85, and 1885-86, have been severally as follows:—

	Budget Estimates.	Accounts.	Revised Estimates.
	£	£	£
1882-83 . . .	1,181,000	1,296,119	
1883-84 . . .	1,255,100	1,187,266	
1884-85 . . .	1,289,500		1,030,000
1885-86 . . .	1,175,000		

It will be seen from these figures that in the 1884-85 Revised Estimates there has been taken a figure lower by £151,500 than any hitherto shewn, whether in the Budget or in the Accounts; while, although in the estimate of the ensuing year we have thought ourselves justified in adding considerably to the Revised Estimates of 1884-85, believing the depression of the rice trade to be at its lowest, the figure we have taken is below any which, whether in the Budget or the Accounts of previous years, has hitherto been shewn.

80. I come now to the third of the four points indicated in paragraph 73 as constituting the main features of the coming year, namely *Exchange*. A glance at the following figures, which give the annual result of exchange in transactions with London during the years 1871-72 to 1883-84, with the Revised Estimate of 1884-85 and the estimates of 1885-86, will convey some notion of the burden imposed on our finances by this growing difficulty, and will show what a monstrous cautle exchange cuts out from the resources at our command.

exchange.

Year.	Loss by exchange.	Average rate of Secretary of State's Bills.
	£	s. d.
1871-72	428,920	1—11'12
1872-73	691,287	1—10'81
1873-74	879,411	1—10'35
1874-75	785,820	1—10'22
1875-76	1,355,861	1—9'64
1876-77	2,059,311	1—8'49
1877-78	1,554,922	1—8'79
1878-79	3,225,831	1—7'76
1879-80	2,926,403	1—8'
1880-81	2,716,809	1—7'95
1881-82	3,556,700	1—7'89
1882-83	3,081,433	1—7'52
1883-84	3,838,756	1—7'54
1884-85 Revised Estimate	3,252,900	1—7'3
1885-86 Budget	3,573,600	1—7'

81. It is explained, in the course of this Statement, why the loss by exchange in 1884-85 and again in 1885-86 is apparently less than in some of the previous years, namely, that the Secretary of State has been able to furnish himself with funds in England which assisted in keeping down the total amount of his bills. But for this, in the ensuing year 1885-86, we should have had to estimate for loss by exchange at a figure certainly not less than £4,000,000. Unless exchange improves during ensuing years, we must regard ourselves as liable to have to

make provision upon our Budgets for an item of little less than four millions in excess of that which at the commencement of the last decade we were called upon to meet. The highest point reached by the Secretary of State's bills and telegraphic transfers during 1884-85 has been 19'85 in May last, and the lowest 18'92 in February. I append a table shewing the bills drawn each month, with the concurrent produce in sterling, and the rate of exchange, as well as the amount drawn on telegraphic transfers, the sterling equivalent, and the rate at which they were obtained.

	1884-85.						<i>Result of Secre of State's draw during 1884-5</i>
	Bills.	Produce in sterling.	Rate of exchange.	Telegraphic Transfers.	Produce in sterling.	Rate of exchange.	
	₹	£	d.	₹	£	d.	
April	4,79,000	39,234	19'65	2,04,60,000	1,686,946	19'78	
May	10,59,000	87,004	19'71	1,44,41,500	1,195,370	19'86	
June	16,05,500	138,070	19'54	88,14,000	723,080	19'68	
July	68,99,000	560,991	19'51	97,95,000	798,625	19'56	
August	33,82,500	274,844	19'50	24,25,000	197,559	19'55	
September	21,46,000	174,363	19'50	15,00,000	121,880	19'50	
October	34,56,000	278,671	19'35	41,00,000	332,109	19'44	
November	92,25,000	734,332	19'10	45,75,000	365,078	19'15	
December	1,09,09,000	855,237	18'85	32,75,000	260,511	19'09	
January	1,39,96,000	1,112,948	19'08	54,70,000	435,205	19'09	
February	1,51,31,000	1,191,116	18'89	40,90,000	324,383	19'03	
		(11 months.)					
TOTAL	6,83,78,000	5,456,816	19'15	7,89,45,500	6,440,754	19'58	

82. Since June last, when the rate began to decline, there has been no prospect of recovery. The time is probably approaching when this question of the fall in the value of silver will come more prominently before public attention. The policy of the President of the United States in favour of a temporary suspension of the coinage of silver has been unequivocally pronounced; and although there exists considerable doubt as to how far that policy will be endorsed by the American Legislature, the uncertainty which for the present must continue to hang over the question will maintain the depression of exchange. In the next place, the Conference of the Latin Convention is about to meet, and on the measures taken in consequence of the deliberations of the Conference, the immediate future of silver must greatly depend. Speculation on the subject in a Statement of this nature would be idle; but there seems no reason to hope that we have as yet seen the worst of our difficulties under the head of exchange; and if causes which are operating unfavourably to it, whether connected with trade or with the decision which may be taken by the Latin Convention or the American Legislature, are accentuated, it seems clear that the Government of India, unless it is able to obtain the attention of other Governments to its own views upon the question, may be called upon shortly to choose between deficit, or measures involving some degree of increase in taxation. *Critical position of silver.*

83 The fourth and last item to which I have drawn attention in paragraph 73 is the grant of £500,000 for our railways, provided especially with a view to assistance in so much of our contemplated expenditure as is connected with the improvement of our frontier communications. It has always been hitherto the policy of the Government of India to meet demands of this nature, so far as they can be met, from its revenue: revenue failing, the Government of India is prepared to have recourse to borrowing. The remarks made by Sir John Strachey in paragraph 49 of his Financial Statement for 1880-81, express so entirely and succinctly my own opinion on this subject, that I may be allowed to quote them here. He says,— *Grant from Revenues for railways.*

“The reasons for which it is right to provide for the charges of the war out of current income apply equally, and indeed with greater force, to the charges for the frontier railways.

Although they will permanently benefit the country, it is plain that we could not construct them with borrowed money on the grounds on which we borrow for productive public works, and that their cost must be included among our ordinary charges. If, however, we could not have paid for them out of our ordinary revenue, it would have been quite right to borrow for their construction. I should have said this because the works are absolutely necessary, and because the political and financial evils of borrowing would be less serious than those involved by fresh taxation. I should not have defended borrowing for these railways on the ground that they will benefit posterity as well as the present generation. That is a matter about which I know nothing; but I know that posterity will have quite enough to do in bearing its own burdens."

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84. The amount of the annual grant from revenue must in future obviously depend on the annual condition of our finances. All that I can say at present is that for my own part I am extremely desirous to devote as much as possible from revenue to the construction of railways, of which the portion which concerns our frontier communications must remain in great part unproductive. To the same class of grants belongs the item of £15,000, which we have devoted to the improvement of the defences of Aden; and a further item of £70,000 which we have placed at the disposal of the Military Department as a first instalment to be expended in the defence of our harbours. That we should have been able, in spite of the second and third of the four considerations which I have enumerated in paragraph 74, to make these additional grants, is evidence of the elastic nature of our revenues; but in view to all that has been said as to our financial prospects, I should be sorry to commit myself to an assurance that our revenues will continue to permit us to devote as much annually to the completion of the several works indicated, although no effort will be spared to enable this to be done. Meanwhile the following figures shew what has been the State or Guaranteed expenditure under the Revised Estimate in 1884-85, and what are our estimates for 1885-86. The Budget Estimate for 1884-85 was ₹6,59,19,000 only; being ₹73,44,100 less than the Revised Estimate of that year, which, again, is ₹1,96,87,100 in excess of the Revised Estimate of 1883-84. The difference between the Revised Estimates of 1883-84 and the Budget Estimate of 1885-86 is therefore no less than £2,701,100 conventional sterling.

Expenditure on Railways during 1884-85 and 1885-86 on State responsibility.

	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
<i>(1) Directly expended by Government—</i>		
	₹	₹
Charged to Loan	3,08,06,000	2,76,62,000
Ordinary State Railways	*8,05,000	†29,38,000
Charged to Protective Grant	89,81,000	50,00,000
East Indian Railway (excluding converted annuities)	29,50,000	34,00,000
Eastern Bengal Railway (excluding debentures)	9,30,000	28,00,000
Charged under Frontier Railways	13,87,000	50,00,000
TOTAL	4,58,59,000	4,68,00,000
<i>(2) Expenditure by Companies on the responsibility of Government—</i>		
Guaranteed Railways	1,31,11,000	1,73,19,000
Southern Mahratta Railway	1,19,87,600	1,64,68,000
TOTAL	2,50,98,600	3,37,87,000
GRAND TOTAL	7,09,57,600	8,05,87,000

* Excluding expenditure on Surveys and miscellaneous charges, amounting to ₹11,06,500.

† Ditto

Ditto

Ditto

₹10,42,000.

85. I think I have given now such a general view of the situation as it presents itself to us in making our estimates for the ensuing year, that it will be unnecessary to dwell further on the subject taken as a whole, and I may pass to the detailed explanations which it is usual to embody in the Budget Statement with regard to the increases and decreases under specific heads. I shall endeavour to make these as short as possible, and indeed, it seems to me that the custom of marshalling these figures in the body of this Statement, is one which, with exception, perhaps, as to figures treating of subjects of unusual interest, will in future be more honoured in the breach than in the observance. Where the amount of increase or decrease is less than £10,000, no explanation will be offered in the following remarks.

86. *Land Revenue (I)*; Increase, £787,900. Compared with the Revised, the Budget Estimate for 1885-86 shews an increase of £787,900, made up chiefly of £25,400 under British Burmah, £76,900 Punjab, £407,700 Madras, and £270,000 Bombay.

In the case of Burmah increased revenue is expected from capitation tax and from other miscellaneous sources. In the Punjab the increase is due to collection of revenue in suspense, and to revision of settlements. In Bombay and Madras the increase arises to a considerable extent from arrears of collections, suspended owing to the partial failure of crops in 1884-85.

87. *Opium (II)*; Increase, £175,500; due to the expected recovery of our opium revenue from the depression of 1884-85. Of this net difference, an increase of £236,800 occurs under Bengal, and a decrease of £59,400 under Bombay. The number of chests to be sold in the calendar year 1885 is 49,992; due notice will be given of the amount which it is proposed to sell in the year 1886. The price taken for 1885-86 is rather less than 1,250 per chest, the average of the year 1884-85 having been 1,296. The Malwa opium scheme introduced, as explained in last year's Statement, by Mr. H. Rivett-Carnac, continues to work satisfactorily; 2,500 maunds at 90° consistence will be bought this year, against 2,268 in 1884-85.

88. *Salt (III)*; Increase, £50,000.—The Budget for 1885-86 shews an improvement over the Revised of 1884-85 of £50,000. This difference is arrived at as shewn below :—

	Increase.	Decrease.
	£	£
Burmah . . . . .	...	8,500
Bengal . . . . .	...	30,000
Madras	88,500	...
	88,500	38,500
Net increase	50,000	

With regard to Burmah it is expected that the large stock that will be laid in, in 1884-85, will render replenishment on an extensive scale unnecessary in 1885-86, and that in that year local manufacture will remain stationary. Hence the reduction in revenue.

In the case of Bengal it is thought better not to place the Budget at as high a figure as the Revised Estimate.

With regard to Madras the larger estimate for 1885-86 is based principally on an anticipated increase of sales of East Coast salt, and on an anticipated increase of consumption generally.

89. *Stamps (IV)*; Increase, £55,400. The increase occurs chiefly in Bengal and in the North-Western Provinces and Oudh. In Bengal it is due to an

expected increase in revenue resulting from the passing of the Bill for the registration of permanent tenures. In the North-Western Provinces and Oudh it is due to the transfer to this head from Land Revenue and Law and Justice of Revenue Record Fund and Criminal Record Fund receipts, which used to be received in cash, but which are now recovered in stamps. In the Punjab, allowance has been made for the further progress in revenue of which the actuals of past years justify the expectation in 1885-86.

* 90. *Excise (V)*; Increase, £56,500. This occurs mainly in Madras, where it is anticipated that Toddy farms and Arrack farms in rented districts will yield an augmented revenue.

91. *Provincial Rates (VI)*; Increase, £62,900.

In the Central Provinces an improvement of £6,800 is expected from the Patwari cess, being the result of administrative reforms that are in progress. In Assam the revenue will, it is anticipated, yield £13,000 more, because of the rates being doubled in Sylhet. Slight increases are also expected in districts where there are waste land grants.

In the North-Western Provinces, owing to a re-arrangement in the Village Watch circles, and to an increase in the number of watchmen in Oudh, higher revenue is expected in 1885-86. Madras and Bombay shew an improvement of £22,500 and £14,200, respectively. As these rates are raised from land, they are affected in the same way, and, generally, to the same extent, as receipts under Land Revenue. The remarks made under "I. Land Revenue" at paragraph 86 against Madras and Bombay apply also to the head Provincial rates.

92. *Customs (VII)*; An improvement in trade is expected to yield an increase of £145,000, compared with the Revised Estimate. The Revised Estimate of 1884-85 was however taken at a figure considerably below the Budget of that year.

93. *Forest (IX)*; Increase, £78,700. The increase may be ascribed generally to expected increased demand for timber, and to the development of timber operations.

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nd Mint.

94. *Post Office (XII)*; Increase, £41,300. This is due to an anticipated increase in the sale of ordinary postage stamps, and to an expected increase in receipts on account of Money Orders, the growth of the revenue under both heads justifying the advance in the estimates.

95. *Mint (XIV)*; Decrease, £39,000. This is a very uncertain head, and difficult to estimate. A reduction of £39,000 is made because it is not considered safe to expect that silver to the same extent will be coined in 1885-86 as in 1884-85.

by Civil
nts.

96. *Law and Justice (XV)*; Increase, £31,200. This head shews an improvement of £31,200 compared with the Revised. Nearly the whole of the increase occurs under Bengal and the North-Western Provinces and Oudh, where larger receipts are expected from sale of Jail manufactures and from the hire of convicts.

97. *Interest (XXI)*; Decrease, £31,000. Of this £23,100 occurs in England and £7,900 in India. In 1884-85, owing to the favourable state of the money market, the loan of £3,000,000 required for the discharge of debentures in August was issued in England in May, and during the interval the available portion of the abnormally swollen cash balance was invested on terms which were at the time unusually favourable. For 1885-86 only normal receipts have been estimated for. The decrease in India occurs in interest on overdrawals of Railway capital.

98. *Receipts in aid of superannuations, &c. (XXII)*. The increase is £51,000, and is almost entirely due to credits of subscriptions towards the Bengal

Civil Fund. No final arrangement for the taking over of this Fund has yet been made, but the question is being considered, and the contingency is provided for in the Estimates.

99. *Miscellaneous (XXIV)*; Decrease, £48,900. This is an uncertain *Miscellaneous* head, and one for which it is difficult to make an estimate a year in advance. In preparing the Revised Estimate of 1884-85 it was found that certain receipts which were expected to fall in would justify the Budget of that year being raised by £63,300. It is not considered safe at present, however, to put the Budget figure of 1885-86 at more than £14,400 above the Budget figure of 1884-85.

100. *State Railways (Gross Earnings) XXV*. The Budget Estimate of 1885-86 provides for an improvement of £682,100 compared with the Revised Estimate of 1884-85. This improvement is in large part nominal, being indebted for £300,000 to the inclusion of the Sindh, Punjab, and Delhi under State Railways for the last quarter of the year. The main results are:—

	Increase.	Decrease.
	£	£
Rajputana-Malwa	172,500	...
Umeria Colliery	13,700	...
Nagpur and Chhattisgarh	10,000	...
Burma	60,000	...
Eastern Bengal	110,000	...
Tirhoot	12,000	...
Naraingunge-Dacca-Mymensingh	18,500	...
Cawnpore-Achneyra	25,000	...
Indus Valley . . . . .	...	45,000
Sindh, Punjab, and Delhi	300,000	...

Rajputana-Malwa State Railway.—The Budget Estimate for 1885-86, £1,475,000, includes the estimated earnings of the Rewari-Ferozepore State Railway, hitherto shewn under the non-productive head of Account, XXIX. State Railways. The inclusion in the present estimate of the transactions of this line explains the large difference between the Revised Estimate for 1884-85 and Budget Estimate for 1885-86. A small improvement in the traffic has also been allowed for.

Umeria Colliery.—No provision was made in 1884-85. But it is expected that the colliery will earn £13,700 during 1885-86.

Nagpur and Chhattisgarh State Railway.—An increase of £12,500 is allowed for during 1885-86, owing to the better prospects of the grain traffic.

Burma State Railways.—The Budget Estimate for 1885-86 is placed at £60,000 higher than the Revised Estimate for 1884-85, owing to an additional length of 81 miles on the Sittang Railway expected to be opened for traffic on the 1st April next, as well as to provide for development of traffic generally.

Eastern Bengal State Railway.—An increase of £110,000 is provided for during 1885-86. A full year's earnings will accrue instead of the transactions of nine months only. The prospects of the traffic next year are good, and it is hoped that the estimate will be fully realised.

Tirhoot State Railway.—The Budget Estimate provides for an increase of £12,000 during 1885-86, which, it is believed, will be realised, as the Hajee-pore extension will be opened for the whole twelve months, against five months in 1884-85. Moreover a further short length of line is likely to be opened during the year.

Naraingunge-Dacca-Mymensingh Railway.—An improvement of £18,500 is provided for during 1885-86 owing to an additional length of 75·62 miles expected to be opened about 1st August next.

Cawnpore-Achneyra State Railway.—The Budget Estimate for 1885-86 provides for an increase of £25,000. This will, in all probability, be realised, as in the previous year the Farakhabad-Hathras and Jumna Bridge sections were only opened from the 1st July 1884, or for nine months of the year only, while in 1885-86 a whole year's earnings of these sections are provided for.

Indus Valley State Railway.—The line altogether is doing remarkable well, and judging from present prospects, the Revised Estimate is placed at £705,000. This figure, it is believed, will be fully realized. It is not considered advisable, at present, owing to the uncertainty of the wheat traffic, to place the receipts of 1885-86 at a higher figure than £660,000.

Sindh, Punjab, and Delhi Railway.—The Budget Estimate for 1885-86 provides for the estimated earnings of the last quarter of that official year under *State Railways*.

East Indian Railway (gross earnings). The Budget Estimate for 1885-86 provides for an improvement of £280,000 on the Revised Estimates. It is believed that to this extent trade will revive during next year. The estimate, it will be observed, is £300,000 less than the Budget Estimate of 1884-85.

101. *Guaranteed Railways (net traffic receipts) (XXVI).* This head shows a decrease of £14,000. Excluding the Eastern Bengal Railway, which became a State Railway from the 1st July 1884, and under which a net issue of £1,300 was provided in the Revised Estimate of 1884-85, the rest of the differences are given below :—

	Increase.	Decrease.
	£	£
Madras Railway . . . . .	...	25,000
South Indian Railway	25,000	...
Bombay, Baroda, and Central India Railway	30,000	...
Oudh and Rohilkhund Railway	45,000	...
Sindh, Punjab, and Delhi Railway . . . . .	...	70,000
Great Indian Peninsula Railway . . . . .	...	20,000

Madras Railway.—The Budget Estimate for 1885-86 is £25,000 worse than the Revised Estimate for 1884-85. The receipts during 1885-86 are entered at the same figure as the Revised Estimate. The expenses, however, are placed at £25,000 more than in the Revised Estimate.

South Indian Railway.—An improvement of £30,000 has been provided for in the Budget Estimate. The estimates for 1885-86 place the gross revenue at £20,000 more than the Revised Estimate which, there is every reason to believe, will be realised, as the traffic is steadily improving. Heavy expenditure in connection with the restoration of the bridges and works damaged by the floods of this year will have to be met in 1885-86.

Bombay, Baroda, and Central India Railway.—In the Budget Estimate for 1885-86, an increase of £30,000 is provided for, as compared with the Revised Estimate for 1884-85. This is due to the additional traffic expected.

Oudh and Rohilkhund Railway.—An improvement in the traffic may reasonably be looked for during 1885-86, and an additional length of line will, it is expected, be opened for traffic during the year. The Budget Estimate shews a net improvement of £45,000 compared with the Revised Estimate of 1884-85.

Sindh, Punjab, and Delhi Railway.—The Budget Estimate provides for the transactions of the first nine months of the official year only, *viz.*, from 1st April to 31st December 1885. As the line will very probably be taken up by Government on the 1st January 1886, the transactions for the remainder of the year are allowed for under *State Railways*; and hence a decrease £70,000 compared with the Revised Estimate for 1884-85. The figures entered in the Budget are normal, and do not call for any special remark.

102. *Irrigation and Navigation (Direct Receipts) (XXXI).* The Budget Estimate for 1885-86 shews a decrease of £173,400 compared with the Revised Estimate for 1884-85:—

	Increase. £	Decrease. £
Punjab . . . . .	...	13,100
Madras	300	...
Bombay	1,300	...
Bengal . . . . .	...	...
North-Western Provinces and Oudh . . . . .	...	161,900
Total	1,600	175,000
	173,400	

The decrease in the Punjab is the net result of a reduction in the estimated receipts by Civil Officers on account of owner's rates on the Western Jumna Canal, counterbalanced to some extent by increase in revenue due to the opening of the Chenab Canal, and of increased irrigation and better rabbi crops expected from the operations of the Bari Doab and Sirhind Canals.

The small increase of £300 in Madras is due chiefly to the increased revenue expected from the Kurnool Canal.

The expected increase in Bombay is due chiefly to anticipated realisation of arrears of previous years on account of certain Canals; to expectation of a sufficient supply of water in the Hathmati Canal; and to extension as well as to the probable increase in the water-supply from the canal furnishing the town of Poona.

The decrease of £161,900 in the North-Western Provinces and Oudh is the result of the failure of the Nadrai Aqueduct, Lower Ganges Canal, as until such time as the new works are completed, only about half the required supply can be passed down from the head works at Narora.

103. *State Railways (XXIX).* The Budget Estimate for 1885-86 shews a decrease of £85,900 as compared with the Revised Estimate for 1884-85, and consists mainly of an item of £87,500, decrease in the Rewari-Ferozepore State Railway. No provision has been made in 1885-86 for this railway, because the estimated earnings of the line for that year are included in those of the Rajputana-Malwa State Railway, under "XXV. State Railways." *Public Work
classified as Pri-
vate.*

104. *Subsidised Railways (XXX)* Southern Mahratta Railway. The Budget Estimate for 1885-86 provides for an improvement of £67,500, because the line now open will be worked for 12 months, and an additional length of 103 miles will, it is expected, be opened early in April.

105. *Civil Buildings, Roads and Services (XXXIII).* The Budget Estimate for 1885-86 shews a decrease of £68,600. Nearly the whole of the decrease occurs under India, General, and under Bengal. In the case of the former the Revised Estimate of 1884-85 contains an abnormal receipt of £23,100 on account of arrears of previous year's contributions for roads in Scindia's territory realised in 1884-85. With regard to Bengal, where the decrease is £41,300, the Revised Estimate for 1884-85 provides for an abnormal receipt of £46,000 realised from the East Indian Railway Company on account of the value of Railway Offices in Fairlie Place, Calcutta. The remainder of the decrease in Bengal is due to an expected decline in ferry receipts.

106. *Interest on ordinary debt, 1885-86; (1)* Decrease, £388,200. This Expenditure arises as follows:— Interest.

	£
England	166,000
India	222,200
TOTAL	388,200

The saving in England would have been more but for a provision of £60,000 on account of interest on the loan for the purchase of the Suez Canal.

of discount which had to be paid in 1884-85 on the three million 3 per cent. stock raised in that year. In 1885-86 £90,000 have been provided representing interest on the 3 per cent. India stock issued in 1884-85 and for which only £67,500 were provided in that year. On the other hand decreases occur under interest on Temporary Loans and Debentures, the former owing to repayment of the loan, and the latter to the conversion of the 4 per cent. Debentures, amounting to 5 millions, into $3\frac{1}{4}$ per cent. Debentures.

* The decrease in India amounts to £222,200, and is due principally to the transfer of capital from the ordinary to the productive portion of the Account, on account of the capital expenditure on State Railways and Irrigation.

107. *Interest on other obligations*; Decrease £63,400. Of this £62,600 occur in India and £800 in England. In India a saving £84,000 arises out of new arrangements with the Bengal Civil Fund, and an increased charge of over £20,000 for interest on Savings Bank Balances.

108. *Assignments and Compensations (4)*; Increase, £16,400. This occurs principally in Bombay, where provision has been made for the award of compensation to be paid for the closing of salt works in Goa.

demands on
revenues.

109. *Opium (6)*; Decrease, £468,300. The Revised Estimate for 1884-85 includes a provision of £593,600 in excess of the Original Estimate chiefly because of the exceptionally heavy outturn of the opium crop of 1883-84. The estimate of 1885-86 has been fixed for a smaller outturn.

110. *Salt (7)*; Increase, £32,700. The increase occurs chiefly under India (General), and Bombay and is due to increased provision on account of establishments, salt purchase, and freight.

111. *Excise (9)*; Increase, £20,100. The increase is general, but in Bengal an excess of £10,300 has been provided to give effect to the recommendations of the Excise Commission.

112. *Forest (13)*; Increase, £28,100. The increase is general and occurs in all but the North-Western Provinces and Oudh, where there is a decrease of £21,900 on account of charges for the Collection of Timber.

Ice, Tel-
and

113. *Post Office (15)*; Increase, £35,100. The increase occurs chiefly in the "conveyance of mails" and is partly due to larger provision on account of the pay of overseers, runners, &c., for the Road establishments.

114. *Telegraph (16)*; Increase, £51,300. The increase occurs principally in England, £33,900. The increase is due to a larger amount of stores being necessary to meet the growing requirements of the Department.

and Ex-
Civil
sents.

115. *Law and Justice (19)*; Increase, £145,600. The increase is general, and occurs in all the provinces of British India. The increase in Bengal amounts to £49,300, and is chiefly due to the appointment of three new Judges to the High Court and to expected increased outlay on raw material, &c., for Jail manufactures. The increase in the North-Western Provinces and Oudh, amounting to £22,100, is chiefly due to the formation of a separate office for the Legal Remembrancer; to the transfer of Distainers (Kurk Amins) charges to this head from the head Personal Deposits; to the transfer of Criminal Court Record Fund Charges from 5 Land Revenue; and to full provision for Jail supplies and services, and for Jail manufactures. In the Punjab the increase is £33,600, and is provided to meet the salaries of the newly appointed Divisional and District Judges with their establishments, and to cover the higher rates of salary to Deputy and Assistant Commissioners under the re-organisation scheme of the Punjab Commission.

116. *Police (20)*; Increase, £49,900. The increase is distributed over most of the Provinces. In the North-Western Provinces and Oudh, the increase amounts to £15,100, and is due chiefly to extra provision for Clothing and for Village Police.

117. *Marine (21)*; Increase, £35,300. This arises chiefly under India, General, and is due to the addition of the *Canning* to the Marine establishment

Bombay Dockyard, and repairs to the Hydraulic Lift preparatory to its being made over to a private Company.

118. *Education (22)*; Increase £81,300. The increase is general, and is due to the spread of education. In the North-Western Provinces and Oudh an increase of £14,800 is provided to meet additional expenditure on Inspection, Normal and Local Schools, Grants-in-aid, &c. In Bombay the increase amounts to £35,000, and for the most part represents new grants to Primary Schools within municipal limits.

119. *Medical (24)*; Increase £30,100. The increase is general, and is due to the growing requirements of the Department.

120. *Political (25)*; Decrease £84,200. The decrease is chiefly due to a reduction of £60,000 in the provision for the Afghan Delimitation Commission, and to the absence of arrear payments on account of the Amir's subsidy.

121. *Scientific and other Minor Departments (26)*; Increase, £45,500. The increase occurs chiefly under India (General), and Bombay. Under India (General) the increase amounts to £20,800, and is due to larger provision for survey charges. Under Bombay the increase of £10,500 is on account of the Indian and Colonial Exhibition of London and the Fine Arts Universal Exhibition of Antwerp.

122. *Superannuations, Allowances and Pensions (29)*; Increase £106,000. *Miscellaneous Civil Charges.* In India a decrease of £23,000 is expected. In England larger payments to the extent of £129,000 are anticipated on account of annuities due to Government taking over the Bengal Civil Fund in 1885-86.

123. *Miscellaneous (31)*; Decrease £15,000. This occurs chiefly in India, (General) and is due mainly to the absence of provision for special payments made in 1884-85 on account of compensation for damage and detention of Petroleum in Calcutta.

124. *Protective Works, Railways (33)*; Decrease £398,100. The Revised *Famine Relief and Insurance.* Estimate for 1884-85 included £388,100 unappropriated in 1883-84 and re-allotted in 1884-85. No such re-allotment occurs in 1865-66, for which year only the fixed portion of the annual grant has been assigned.

125. *Reduction of Debt (35)*. The increase of £360,400 is due to the reduction in the grant for Railways, which sets free a corresponding sum for reduction of debt.

126. *State Railways (Working Expenses) (36)*; Increase £436,700. The *Expenditure on Productive Public Works (Revenue Account).* increase is the result of a series of figures, of which the following are the principal items:—

	Increase.
	£
Rajputana-Malwa Railway	147,500
Burma Railway	38,000
Eastern Bengal Railway	52,500
Naraingunge-Dacca-Mymensing Railway	18,500
Cawnpore-Achneyra Railway	12,500
Sindh, Punjab, and Delhi Railway	180,000

Rajputana-Malwa Railway.—The increase is partly nominal, representing the expenses on account of the Rewari-Ferozepore line hitherto shewn under the non-productive head of account, *viz.*, 41. State Railways Revenue Account. An increase of £17,500 occurs on account of the surplus profits for the half-year ending 30th June 1885, payable to the Bombay, Baroda, and Central India Railway for the working of the line. The additional expenditure provided under this Railway will be set off to some extent by credits in the Civil Accounts under Superannuation Allowances and Pensions, Stationery and Printing, Miscellaneous and Police. The credits on these accounts are roughly estimated at £40,000.

Byrna Railway.—The additional assignment is due to an additional mileage of 81 miles being expected to be opened on the Sittang Railway from 1st April 1885, and to an anticipated expansion of traffic.

The increase under *Eastern Bengal Railway* amounts to £52,500, and is due to the amalgamation with this line of the Calcutta and South-Eastern Railway and of the Poradaha-Damukdia section of the Northern Bengal State Railway. Increased provision has also been made for expenditure owing to larger estimated traffic.

Naraingunge-Dacca-Mymensing Railway.—An additional length of 75·62 miles is expected to be opened about 1st August next, and the increase in the Budget is to meet outlay on this extension.

Cawnpore-Achneyra Railway.—The increase provides for increased mileage; for sleeper renewals; and for improving the assignment of certain portions of the Cawnpore-Farakhabad section of the line.

Sindh, Punjab, and Delhi Railway.—This line will probably be taken over by Government on the 1st January 1886. The Budget Estimate for 1885-86 provides for the estimated expenses of the last quarter of that year.

East Indian Railway Working expenses.—Decrease, £64,800. The decrease is due to a reduction of expenditure on account of renewals, and to a falling off in the payment on account of surplus profits, due to the falling off in the revenue of the 2nd half of 1884 and the 1st half of 1885.

127. *Guaranteed Railways (Surplus profits, Land and Supervision) (37)*; Increase, £20,900. The increase is brought about by the necessity for provision in Madras of £15,300 on account of land required for the Beypore-Calicut Extension.

128. *Irrigation and Navigation.*—Increase, £11,300. The increase is due to additional capital outlay on the several projects.

129. *Charges in respect of Capital (39); (a) Interest on Debt; State Railways*; Increase, £137,300. The increase is chiefly due to gradual increase in the capital expenditure on State Railways.

East Indian Railway.—Increase, £18,900. An increased provision is made to cover the charge on account of interest on India stock and interest on Capital, Capital advance, and Stores suspense accounts.

(b) *Annuities in purchase of Guaranteed Railways (including Sinking Funds).*—Increase, £96,700. The increase is due to a full year's provision having been made in 1885-86 on account of the annuity for the Eastern Bengal Railway, against provision in the Revised Budget of 1884-85 for only the payment of the proportion of the annuity due on the three months ending 31st October.

130. *State Railways, Capital Account* (40)*; Increase, £206,900. The increase is due to provision being made on account of the Lucknow-Sitapur-Kheri Line, the construction of which has been sanctioned by the Secretary of State.

131. *State Railways (working and maintenance) (41)*; Decrease, £56,000. The decrease is chiefly due to the expenses of the Rewari-Ferozepur Line having been transferred to 36. State Railways, and included under Rajputana-Malwa Railway.

132. *Subsidised Railways (42)*; Decrease, £51,200. This is the net result of the following changes:—

	Increase.	Decrease.
	£	£
Guaranteed Interest		36,400
Subsidy	6,500	..
Payments for Land . . . . .	...	21,300

Expenditure on
Public Works not
used as Pro-
vision.

Under guaranteed interest the decrease is due to the cessation of payments on this account to the Bengal Central Railway and to the Rohilkhund-Kumaon Railway from 1st January 1885. The increase under "Subsidy" represents the payments to the Rohilkhund-Kumaon Railway and to the Assam Railway. The decrease under payments for land is the amount by which the requirements under this head in 1885-86 are expected to fall short of the payments in 1884-85.

Southern Mahratta Railway.—Increase, £73,000. Of this £24,000 occurs in interest charges and £49,000 in working expenses. The former is due to additional provision being made to cover the interest on the additional capital raised by debentures, and the latter to provision being made for an additional length of 103 miles which it is expected will be opened for traffic early in April.

133. *Irrigation and Navigation (44).* The decrease amounts to £75,000, and occurs as follows:—

	£
Imperial	30,500
Provincial	45,600
	<hr/>
	76,100
Local (increase)	1,100
	<hr/>
Net decrease	75,000
	<hr/>

The decrease is due to the Government of India not being able to provide a larger sum than £525,000 for total outlay in 1885-86, from imperial resources and to a heavy reduction in the grant for Provincial Public Works in Burma. There is an increase of £9,900 in Bengal, due chiefly to an increase of expenditure on the Orissa Coast Canal which is approaching completion.

134. *Military Works.*—Increase, £117,100. The Budget for 1885-86 provides (1) fixed annual grant of one crore of rupees; (2) one and half lakhs in addition for the Aden defences; (3) seven lakhs for Bombay Defences; and (4) the lapse of the current year's grant, ₹55,000.

135. *Civil Buildings, Roads, and Services (46).* This is a net increase of £47,500 due to the addition of £100,000 to the estimates, being the grant for frontier roads.

136. *Army (47);* Decrease, £204,800.

The net estimated cost of the army in India for the financial year 1885-86 ^{Arm} (excluding war charges and receipts) is £14,881,000, or a little below £15,000,000, which may be considered to be about the normal military expenditure in India and in England. The above sum provides for the estimated cost of the British army serving in India, the sanctioned number at the present time being more nearly complete than it was at any time during the five years immediately preceding the Afghan War. Dealing alone with army expenditure in India, there is a net increase of £36,200, which is explained by the fact that under the grant for regimental pay, allowances, and charges there is an increase of £48,600, due to the rate of exchange for the pay of British troops in 1885-86 having been fixed at 1s. 7½d., the rate for 1884-85 being 1s. 8d. There is also a large increase in the purchase of country-brewed beer, which will be supplied to all but three stations in Bengal, and which is slowly superseding English beer in the Madras and Bombay presidencies. The increase is counterbalanced by a corresponding reduction in the Home charges. Under the head of "ordnance establishments, stores, and camp equipage" there is an increase of £22,115, consequent on the outturn of small-arms ammunition at the factories having to be largely increased to replace reserves which it was found necessary to condemn.

There is an increase of £36,169 "miscellaneous services," chiefly consequent on the provision of £20,000 for land required in connection with the new redoubts in course of construction at Lucknow. The grant for volunteers, consequent on the growth of the movement, and revised rates of pay for sergeant instructors, shows an increase of £13,975, while on the other hand there is a reduction under the head of commissariat establishments, supplies, and services of £28,532, which is due to favourable prices of supplies, and anticipated saving in railway and transport charges owing to reduced rates and a small relief. As regards the home charges, the gross estimate for 1885-86 is lower than that of any year since 1873-74. This is due partly to a reduction in the pension charges for British troops, and partly to reduced demands for stores. The charges for the Indian troop service are also very low. The estimated charge for stores is lower than it has been for nineteen years. The decrease is due partly to the economical administration of the several departments, and partly to the substitution of country products and manufactures and malt-liquor for stores hitherto imported from England. From both points of view the reduction is satisfactory.

Whatever may be the case in the future, at the close of 1884-85 the total net military charges in India and England were lower than they have been at any time during the past ten years, and this has been effected without prejudice to efficiency or any reduction in the authorised aggregate strength of the army, and notwithstanding that the non-effective and superannuation charges have in recent years largely increased. But for these and additional expenditure caused by changes of organisation in the British army the Government of India are in no way responsible. This fact, however, does not lessen the uncertainty which prevails with regard to what the demands on the above account may amount to, and they are, in consequence, a source of considerable anxiety to those who are responsible for army expenditure in India.

137. The Indian Government will continue to bear the ordinary charges of the troops who have been or who may be sent to the Suakim expedition. All extraordinary charges—all charges, that is to say, other than those which would have been, in ordinary course, incurred had these troops remained in India—will be defrayed by the English Government.

138. *Exchange on Transactions with London* (49). Compared with the Revised Estimate of 1884-85, the Budget Estimate of 1885-86 shews an increase of £320,700. The figures of both years are compared below. The entries with + against them represent Gain, and those with — represent Loss.

	Revised Estimates, 1884-85	Budget Estimates, 1885-86
	£	£
Secretary of State's Bills	—3,337,100	—3,624,700
Expedition to Suakim	—75,000	—118,800
Hong-Kong Bills	—50,600	—41,900
Guaranteed Railways	+150,200	+136,300
East Indian Railway	+98,100	+121,800
Rajputana-Malwa Railway	+16,800	+25,000
Southern Mahratta Railway	—136,700	—158,600
Military	+7,000	+13,900
Public Works and Civil	+74,400	+73,400
TOTAL	—3,252,900	—3,573,600

The Secretary of State's drawings have been fixed at £13,773,700 against £13,795,300 in the Revised, the rate of exchange adopted for 1885-86 being 1s. 7d. against 1s. 7'3d., the rate taken in the Revised. The Secretary of State's

drawings have been taken at the figure quoted above on the assumption that £2,225,000 true sterling will be raised in England by way of loan, and that £481,200 (the equivalent of 60 lakhs of rupees at rs. 7'25d. the rupee) will be recovered in England on account of sums advanced in India towards the expedition to Suakim.

139. Having brought the analysis of the financial situation, such as it presents itself, and of the detailed figures explaining variations between the Revised Estimates and Budget Estimates for 1884-85 and the Revised Estimates for 1884-85 and Budget Estimates for 1885-86, to a close, it remains only briefly to sum up our situation. The remarks made in the Preliminary paragraph have been, I trust, sufficiently illustrated in the course of this Statement. The prospects of our revenues, the heavy demands which they have been called upon to bear, and the liabilities to which we may yet be exposed, require no further explanation. The year commences with a surplus which is more less considerable according as the grants for capital expenditure are included in or excluded from our calculations. If during the ensuing year we are not called upon to submit to any material increase of expenditure, the estimates, based as they are on a very low rate of exchange and a very moderate calculation as to the revival of our trade, may, I think, be trusted to bear the test of trial. Should trade revive or exchange become more favourable, we shall have resources ample to meet our estimated expenditure. On the other hand, it is impossible to say whether additional expenditure may not in the course of the year have to be provided for, exceeding the limits of any addition which our revenues may reasonably hope to derive from the strengthening of our railway receipts or from the improvement in our exchange. To put it in other words, heavily as we are weighted from the two causes above indicated, there is no reason why our resources should not fully suffice to meet all normal expenditure during 1885-86. But if abnormal expenditure, whether of a temporary or permanent kind, is forced upon us, our estimates, even should they be strengthened by a more favourable combination of exchange and trade, may very probably prove unequal to meet it. It is to be hoped that the financial prosperity, the good harvests, and the undisturbed peace, which have of late years been accorded to us will continue. But it is necessary to state clearly the position in which, owing to the concurrence of a variety of unfavourable conditions, we find ourselves placed, in order that considerations which inevitably presented themselves when the estimates were being framed may be fully explained to the public, and that we may not be charged, should difficulties increase upon us, with having taken too sanguine a view of our position.

*Concluding
remarks on
estimates.*

Ways and Means.

140. In the Financial Statement for 1884-85 it was anticipated that the Secretary of State would draw during 1883-84 £17,800,000 true sterling; that the balance in Indian Treasuries on 31st March 1884 would be £12,440,000; that the Secretary of State would draw during 1884-85 £16,500,000 true sterling; that assistance must be obtained during the year to the extent of £2,500,000, either by loan raised in India or by reduction of the drawings of the Secretary of State; and that the year would close on 31st March 1885 with a balance in the Indian Treasury of £11,010,850.

The Secretary of State actually drew in 1883-84 £17,599,805 true sterling, and the year 1884-85 opened with a balance in Indian Treasuries of £13,199,926, being £759,926 in excess of the estimate.

No loan was raised in India during the year, and the Secretary of State reduced the estimated amount of his drawings, so that his total drawings for

It is expected, if the Secretary of State should draw the amount he proposes to draw, that the year 1885-86 will open with a balance in Indian Treasuries of £11,920,000; that the Secretary of State will require during the year £16,804,900 true sterling; and that if he were to draw the whole amount from India during the year, the amount in the Indian Treasuries would require to be supplemented by a loan of £3,500,000 (350 Lakhs of Rupees). The amount available for reduction of debt under the grant for Famine Relief and Insurance in 1885-86 is, however, in round numbers £680,000, (68 Lakhs of Rupees) and it will obviously be best to take this amount to reduce borrowing, rather than in actual reduction of debt previously incurred. The total amount to be borrowed has for the purposes of the estimates been taken at 282 lakhs of rupees, equivalent to about £2,225,000 true sterling. The Government of India has urged on the Secretary of State the inexpediency of attempting to borrow 282 lakhs of rupees in India this year, and the Secretary of State has accepted this opinion and agreed to find the equivalent sum of £2,225,000 true sterling in England during 1885-86. But while the Government now announces its intention of borrowing in England, and of not borrowing in India this year, it must be distinctly understood that no pledge is given, and that the Government of India does not hold itself precluded by anything now said from borrowing, in case of necessity, in India, or partly in India and partly in England, whatever sums of money may hereafter be found necessary for the service of the year.

The total requirements of the Secretary of State in 1885-86 being £16,804,900 true sterling, and it being anticipated that of this amount £2,225,000 true sterling will be obtained by loan or otherwise in England, there will remain £14,579,900 true sterling to be remitted from India. Of this sum it is estimated that the Secretary of State will receive £806,200 true sterling on account of repayments by Home Government of advances made in 1884-85 and 1885-86 for the Suakim expedition, leaving £13,773,700 true sterling to be drawn by bills and telegraphic transfers during the year. The closing balance of the year in Indian Treasuries on 31st March 1886 is estimated at £10,204,526.

Summary.

141. The following is a summary of the chief points in the foregoing Statement:—

1. The Accounts of 1883-84 shew a surplus of £1,387,496. An analysis of the surplus shews it to be partly due to revenues collected in anticipation of the following year, 1884-85.

2. The Revised Estimate of 1884-85 shews a deficit of £716,200.

3. The causes of this deficit are, the stagnation of the export wheat and rice trade, the heavy expenditure connected with the extraordinary opium crop of 1883-84, the collection, in anticipation, of Land Revenue, above alluded to, the suspension of a considerable amount of Land Revenue in Bombay and Madras, until the year 1885-86, in consequence of the partial failure of the rains in the year 1883-84, and the grant of a considerable sum from revenue for capital expenditure on frontier Railways.

4. Statistics are given illustrating the great fall in exports in most of the Indian products during the year, and the abnormal expenditure on account of the opium crop.

5. The consumption of salt and progress of Savings Banks continue satisfactory, but Stock Notes shew no sign of improvement.

6. The net import of gold during 1883-84 was Rs. 5,46,33,156, being the largest import since the year 1869-70. In 10 months of 1884-85 the net import of gold has been Rs. 4,50,26,000.

7. The Revised Estimates of 1884-85 provided for drawings by the Secretary of State to the amount of £13,795,300, being £2,704,700 true sterling less than the Original Estimates of the year.

8. The surplus of 1885-86 is estimated at £508,100, but the estimates on which this surplus is framed include, on the one hand, a grant of £585,000 from Revenue for Capital Railway Expenditure and for Harbour Defences, and, on the other, they take credit for £585,000, being the nominal saving in exchange on estimated short drawings by the Secretary of State.

9. The net Opium Revenue for 1885-86 has been taken at £6,547,300.

10. The opium crop of 1885 promises well: the reserve on the 31st December 1884 was 2,296 chests. The probable reserve on December 31st, 1885, will be 18,297 chests.

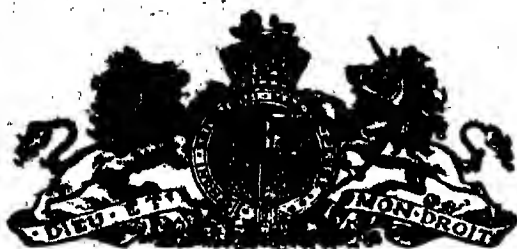
11. Due notice will be given of the amount of opium to be sold during 1886.

12. In the Estimates of 1885-86 the rate of exchange has been taken at 1s. 7d., and provision made for drawings by the Secretary of State to the amount of £13,773,700.

13. It is intended that the usual Public Works loan should be raised in England this year, but no pledge on the subject is given.

A. COLVIN.

March 17th, 1885.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 12. } CALCUTTA, SATURDAY, MARCH 21, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation

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SUPPLEMENT No. 21.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATIONS.

Calcutta, the 18th March 1885.

His Excellency the Viceroy and Governor General will leave Calcutta on Monday, the 23rd March 1885, and will probably arrive at Rawalpindi on Friday evening, March 27th.

His Excellency the Viceroy and Governor General will leave Calcutta on Monday, the 23rd March 1885, and will probably arrive at Rawalpindi on the 27th, halting *en route* at Allahabad for twenty-four hours on the 25th.

All covers intended to reach His Excel-

* H. M. Durand, Esq., C.S.I., Secretary to Government, Foreign Department.

D. Mackenzie Wallace, Esq., Private Secretary to the Viceroy.

Captain Lord William Beresford, V.C., Military Secretary to the Viceroy.

Lieutenant the Hon'ble C. Harbord, A.D.C.

Lieutenant A. G. Balfour, A.D.C.

Surgeon J. Findlay, M.B., Surgeon to the Viceroy.

J. McFerran, Esq.

lency the Viceroy and Governor General and Party* during His Excellency's journey should be addressed "Governor General's

Camp" without the addition of any Post Town.

All communications connected with business of a mere routine nature should be sent as usual to the head-quarters of the several Departments.

His Excellency the Viceroy and Governor General will hold a Levée at Rawalpindi on the 27th March 1885 at 9-30 P.M.

All Civil and Military Officers and the Native Officers of the Native Regiments at Rawalpindi are invited to attend.

His Excellency will also be glad to receive other Gentlemen, who should submit their names to the Commissioner of Rawalpindi, who will issue cards of admission which should be shewn to the Aide-de-Camp in waiting before the Levée, if required.

All Officers and Gentlemen attending the Levée are requested to bring with them two cards with their names very legibly written upon them.

Officers and Gentlemen wearing uniform will appear in full dress; Gentlemen not wearing uniform in evening dress.

By Command,

WILLIAM BERESFORD, Captain,

Mil. Secy. to the Viceroy.

HOME DEPARTMENT.**NOTIFICATIONS.—PUBLIC.***Calcutta, the 20th March 1885.*

No. 444.—Under the provisions of Section 9 of Statute 24 and 25 Victoria, Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Rawalpindi in the jurisdiction of the Lieutenant-Governor of the Punjab.

ESTABLISHMENTS.*The 17th March 1885.*

No. 86.—The services of Mr. S. J. Douglas, C.S., Assistant Commissioner in Assam, are re-

placed at the disposal of the Government of Bengal, with effect from the 31st March 1885.

The 20th March 1885.

No. 91.—Mr. W. B. Jones, C.S.I., C.S., is permitted to resign Her Majesty's Bengal Civil Service with effect from the 27th January 1885.

No. 95.—Mr. C. H. T. Crosthwaite, C.S., Officiating Chief Commissioner, Central Provinces, is confirmed in that appointment, with effect from the 27th January 1885.

No. 100.—ERRATUM.—In Home Department Notification No. 159, dated the 17th June 1884, regarding the retirement of Mr. D. M. Gardner, late of Her Majesty's Bengal Civil Service, for "7th June 1884" read "10th June 1884."

MEDICAL.*The 20th March 1885.*

No. 99.—On the retirement of Surgeon-General J. M. Cunningham, Surgeon-General and Sanitary Commissioner with the Government of India, the Governor General in Council desires to place upon public record his high appreciation of the eminent services rendered to the State by that officer.

In the Sanitary Department Dr. Cunningham's services extend over a period of 20 years, during fifteen of which he has been the Head of the Department. When the scheme for the re-organization of the Medical Services in India came into operation in March 1880, Dr. Cunningham was selected to fill the combined office of Surgeon-General and Sanitary Commissioner with the Government of India, the very onerous and responsible duties of which have been discharged to the entire satisfaction of the Government of India. During Dr. Cunningham's incumbency the Indian Medical Department has been remodelled in all its branches, with the result that departmental efficiency has been considerably increased, while a saving of expense to the State has at the same time been effected.

In his capacity as Sanitary Commissioner, Dr. Cunningham has also been instrumental in introducing many measures of great importance to the well-being of the people, and has afforded material assistance to the Government of India in dealing with many difficult questions which have from time to time come before it in connection with sanitary matters.

In his retirement Dr. Cunningham carries with him the warmest thanks of the Government of India for his long and distinguished services.

No. 101.—Deputy Surgeon-General B. Simpson, M.D., Inspector General of Civil Hospitals, Bengal, to be Surgeon-General and Sanitary Commissioner with the Government of India, with effect from the 29th instant, *vice* Surgeon-General J. M. Cunningham, M.D., who completes five years' tour of office on that date.

No. 103.—Deputy Surgeon-General A. J. Cowie to be Inspector-General of Civil Hospitals, Bengal, *vice* Deputy Surgeon-General B. Simpson, with effect from the date on which he may assume charge of his duties.

to officiate as a Judge of the Punjab Chief Court, with effect from the date on which he may take over charge from Mr. H. M. Plowden, proceeding on furlough.

The 20th March 1885.

No. 357.—APPOINTMENT.—Mr. R. J. Crosthwaite, B.A., C.S., to be Judicial Commissioner, Central Provinces, *vice* Mr. C. H. T. Crosthwaite.

FORESTS.*The 20th March 1885.*

No. 266 F.—Mr. J. W. Oliver, Deputy Conservator of Forests in British Burma, on deputation as Assistant Inspector General of Forests and Superintendent of Working Plans, is granted two years' furlough under Section 50, Chapter V, of the Civil Leave Code, with effect from the 21st March 1885, or any subsequent date on which he may avail himself of it.

Mr. Oliver's services are replaced at the disposal of the Chief Commissioner of British Burma, with effect from the date on which he avails himself of leave.

No. 271 F.—Mr. R. H. C. Whittall, Deputy Conservator of Forests of the 3rd grade in the Central Provinces, is appointed to act, until further orders, as Assistant Inspector General of Forests and Superintendent of Working Plans, with effect from the date on which he assumes charge of the duties of his appointment.

JUDICIAL.*The 16th March 1885.*

No. 339.—The Honorable G. C. Paul, B.A., C.I.E., resumed charge of the Office of Advocate General for Bengal from the Honorable A. Phillips, on the forenoon of this day.

The 18th March 1885.

No. 350.—Under the provisions of Section 4 of Act XVIII of 1884 (The Punjab Courts Act, 1884), the Governor General in Council is pleased to make the following appointments in the Punjab Chief Court, consequent on the absence on privilege leave of Mr. R. T. Burney, C.S.:—

Mr. J. D. Tremlett, M.A., C.S., an Additional Judge of the Court, to officiate as Judge, *vice* Mr. Burney.

Mr. C. A. Roe, B.A., C.S., to officiate as Additional Judge, *vice* Mr. Tremlett.

No. 351.—Under the provisions of Section 4 of Act XVIII of 1884 (The Punjab Courts Act,

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—GENERAL.

Calcutta, the 20th March 1885.

No. 230—36-13 G.—During the absence of the Governor General in Council from Calcutta, the Assistant Secretary in the Military Department at the Presidency will have charge of that portion of the Revenue and Agricultural Department which is left in Calcutta.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 16th March, 1885.

No. 511 G.—With reference to Foreign Department Notification, No. 443 G. of the 5th March, 1885, the recognition of the appointment by the Government of India of Mr. Hermann Berger as Acting Consul for the German Empire at Calcutta, has been confirmed by Her Majesty's Government.

The 17th March, 1885.

No. 532 G.—Lieutenant R. D. C. Davies, Political Assistant, 2nd Class, sub. *pro tem.*, and Assistant to the Governor-General's Agent in Rajputana, is appointed to be Assistant Cantonment Magistrate at Morar, with effect from the date of assuming charge, *vice* Colonel M. Proctor, retired.

No. 537 G.—It is hereby notified that Mr. A. B. Cobb, Vice and Deputy Consul-General for the United States of America at Calcutta, has assumed charge of the Office of Consul-General during the absence on leave of Mr. J. A. Leonard.

No. 540 G.—The services of Mr. W. Lee Warner, B.C.S., Officiating Under-Secretary to the Government of India in the Foreign Department, are replaced at the disposal of the Government of Bombay, with effect from the 17th March, 1885.

H. M. DURAND,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 20th March 1885.

No. 1434.—Babu Preonath Dutt, having been temporarily transferred to the Office of the Comptroller of India Treasuries, made over charge of his duties as Chief Superintendent in the Office of the Comptroller and Auditor General and assumed charge of his duties in the Office of the Comptroller of India Treasuries, after noon, on the 6th March 1885.

No. 1410.—The following grade reversions and promotions of Officers of the Financial Department are notified:—

With effect from the 24th February 1885, in consequence of the departure of Mr. A. C. Tupp on furlough:—

Mr. H. F. Clogstoun, to officiate as Accountant General, Class II.

Mr. S. Jacob, Enrolled Officer, Class II, to officiate as Accountant General, Class III.

Mr. A. F. Cox, to officiate as Enrolled Officer, Class II.

Mr. O. T. Barrow, to officiate as Enrolled Officer, Class III.

Mr. H. S. Groves, to officiate as Enrolled Officer, Class IV.

Mr. R. C. Chapman, to officiate as Enrolled Officer, Class V.

With effect from the 28th February 1885, in consequence of the return of Mr. F. de H. Larpent from privilege leave:—

Mr. H. S. Groves, to revert to his substantive appointment of Enrolled Officer, Class V.

Mr. R. C. Chapman, to revert to his substantive appointment of Enrolled Officer, Class VI.

No. 1517.—Mr. R. Logan having been appointed to officiate as Accountant General, Punjab, and Deputy Commissioner of Paper Currency, Lahore Circle, *vice* Mr. T. W. Rawlins, appointed to officiate as Accountant General, Bombay, Mr. R. Logan received, and Mr. T. W. Rawlins made over, charge of the said office, after noon, on the 16th March 1885.

CODES.

No. 1495.

The 20th March 1885.

CODES OF THE FINANCIAL DEPARTMENT.

Page XII.

Definitions.

Add at the end of the second paragraph of the definition of "Local Government," at the top of page XII of the Definitions:—

"The powers of the Home Department of the Government of India under this clause in respect of officers employed in the Forest Survey Branch, the Imperial Working Plans Branch, and the Forest School at Dehra Dun, have been delegated to the Inspector General of Forests."

SEPARATE REVENUE.

STAMPS.

The 20th March 1885.

No. 1522.—In exercise of the powers conferred by Section 26 of the Court Fees Act, 1870, the Governor General in Council directs that the additional Court Fees payable under Section 19E of the said Act on Probates and Letters of Administration shall be denoted either—

(a) by impressed and adhesive stamps in the manner prescribed in Notification No. 361 of 18th April 1883; or

(b) wholly by adhesive stamps of the kind described in clause I of Notification No. 361 of 18th April 1883.

ACCOUNTS.

*The 20th March 1885.***No. 1516.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.**

February 1885.

(Lakhs of Rupee)

	IN FEBRUARY.		TO END OF FEBRUARY.		WHOLE YEAR.	
	1884-85.	1883-84.	1884-85.	1883-84.	Budget, 1884-85.	Actuals 1883-84.
[For the explanation of these heads, see <i>Gazette of India</i> , dated 22nd December 1883, Part 1, page 497.]						
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,09	2,33	17,87	18,62	22,40	22,1
Opium	79	74	8,06	8,68	8,59	9,1
Salt	52	45	5,83	5,55	6,33	6,1
Stamps	30	29	3,27	3,17	3,53	3,1
Excise	29	27	3,60	3,41	3,80	3,1
Provincial Rates	23	23	2,44	2,47	2,74	2,1
Customs	13	16	85	1,01	1,29	1,1
Assessed Taxes	1	1	49	51	52	1,1
Forest (Madras and Bombay only)	5	5	27	26	38	1,1
Registration	2	2	26	24	26	2,1
Tributes from Native States	6	6	53	55	70	1,1
Other Civil Revenue	27	32	2,58	2,70	3,00	3,1
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT :						
GROSS	4,76	4,93	46,05	47,17	53,54	55,1
Civil Expenditure.						
Interest on Ordinary Debt and that on Productive Public Works	49	44	3,54	3,50	3,80	3,1
Opium	7	4	2,88	1,76	2,35	1,1
Exchange on transactions with London	41	38	2,81	3,63	3,72	3,1
Other Civil Expenditure	1,59	1,62	17,62	17,26	21,08	20,1
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT :						
GROSS	2,56	2,48	26,85	26,15	30,95	30,1
Extraordinary Receipts	...	...	...	...	...	...
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more,—Receipts less, than issues)	+ 4	+ 2	+ 57	+ 40	+ 47	+ 4
Forest, Telegraph, Marine (Net as above)	2	4	18	12	10	1,1
Guaranteed and subsidized Railways (Net as above)	+ 40	+ 38	+ 4,23	+ 4,32	+ 4,65	+ 4,7
Do. Repayment of surplus profits, &c.	...	...	44	58	45	5
Military Receipts	+ 5	+ 7	+ 63	+ 74	+ 88	+ 9
Military issues	1,06	98	10,89	10,67	11,88	11,6
Public Works Department—						
State Railways Receipts	+ 27	+ 24	+ 3,05	+ 2,16	2,09	+ 2,5
Issues	52	47	5,05	3,93		4,6
East Indian Railway Receipts	+ 35	+ 36	+ 3,52	+ 4,19	2,45	+ 4,5
Issues	11	10	1,33	1,47		1,6
Ordinary Branches Receipts	+ 18	+ 20	+ 1,60	+ 1,66	4,96	+ 1,9
Issues	63	67	6,06	6,30		7,3
TOTAL NON-CIVIL DEPARTMENTS	1,05	99	10,35	9,60	11,03	10,7
Civil Debt and Remittance Transactions.						
Permanent Debt (Net : + Receipts more,—Receipts less, than payments)	...	...	2	+ 2,50	+ 2,50	+ 2,5
Mint Certificates and Bullion Advances (Net as above)	6	+ 25	+ 19	+ 29	+ 3	+ 2
Council Bills paid (including Telegraphic) at Rs 10 per £	1,57	2,34	10,70	17,13	16,50	18,0
Other Debt heads (Net as above)	9	5	+ 58	+ 20	+ 98	2
TOTAL DEBT AND REMITTANCE TRANSACTIONS	1,72	2,14	9,95	14,14	12,99	15,4
GRAND TOTAL RECEIPTS AND ISSUES	57	68	1,10	2,72	1,43	1,6
Opening Cash Balance in Treasuries and Presidency Banks	12,67	12,78	13,20	14,82	12,44	14,8
Closing Cash Balance in Treasuries and Presidency Banks	12,10	12,10	12,10	12,10	11,01	13,2

PUBLIC DEBT.

The 20th March 1885.

No. 1514.—In accordance with the Resolution of the Government of India in the Financial Department, No. 112, dated 6th April 1883, notice is hereby given that the original Promissory Notes mentioned on the subjoined list (of which duplicates have been applied for on the allegation that the originals have been lost) will be discharged at the General Treasury of Fort William on 30th June 1885, with all interest due upon them, and that upon that date all further interest upon such Notes shall cease :—

No. of the Note.	Value.	In whose name issued.	From what date the lost Note bears interest.	Claimant for duplicate.	REMARKS.
142787 4% 1865 .	1,000	Bista Dass Ghose	November 1, 1861	Bista Dass Ghose	" 64.
13365 of 1859 4% 1835-36.	4,000	Rajchunder Soor	March 31, 1879	Haridhane Soor and Srimoti Hari Dass	" 65.
13307 of 1859 4% 1835-36.	1,000	Ditto	Ditto	Ditto.	
19146 4% 1842-43	500	Chundi Pershad, Dinonath . .	August 1, 1869	Bhola Nath, Son of Makhun Lall.	" 67.
A 002748 " 1879	500	Bank of Bengal	July 16, 1881	Sancata Chunder Mitter . .	" 68.
032555 " 1842-43	5,000	Ditto	August 1, 1882	J. L. Gallatt	" 69.
086068 " "	500	Ditto	February 1, 1879	C. G. D'Souza	" 70.

No. 1515.—The following lists of Notes which were advertised for discharge in Notification Nos. 3636 and 3637 dated 23rd September 1884, are republished in accordance with Financial Department Resolution No. 112, dated 6th April 1883 :—

No. 1.

List of Government Promissory Notes advertised on which Interest is paid under Orders of the Comptroller General, but Duplicates of which have not yet been issued subsequent to Financial Notification, dated 4th September 1873.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
000078 3½% 1853-54	1,600	Mootoo Sawmy Pillay	August 31, 1871	Mootoo Sawmy Pillay	Case No. 36.
000478 " "	5,000	Shama Sundary	February 23, 1876	Shama Sundary	" 13.
65 4% 1832-33	3,400	J. A. Hawkins, Registrar, Sudder Dewany Adalat.	May 1, 1852	Rance Chunder Cally Dabee, Executrix of Rajah Gunesh Chunder Roy.	
14663 " "	5,000	Moti Khanum	November 1, 1856	Bisheshar Persadt	Case No. 55.
Ct 4403 " "	6,500	The Registrar, Sudder Dewany Adalat.	May 1, 1872	Monee Brindo Dabee by her Attorney Jogendra Lall Mookerjee.	"
000936 " "	2,000	Hurriah Chunder Ghuttuck . .	November 1, 1873	Hurriah Chunder Ghuttuck . .	Case No. 12.
Ct 001565 " "	2,000	M. Amorthlingum	May 1, 1878	P. Rama Sawmy Moodeliar . .	" 12.
Ct 001566 " "	3,000	Ditto	Ditto	Ditto	
Ct 8339 " 1835-36	500	Kristo Mohun Mitter	March 31, 1863	Madhub Chunder Chatterji . .	" 55.
2709 " "	1,000	Motes Khanum	September 30, 1856	Bisheshar Persadt	" 36.
005940 " "	2,800	Mootoo Sawmy Pillay	September 30, 1871	Mootoo Sawmy Pillay	
10948 " "	500	James English	March 31, 1868	Madho Mistry	
006592 " "	500	Hurriah Chunder Ghuttuck . .	March 31, 1877	Hurriah Chunder Ghuttuck . .	
006396 " "	500	Ditto	September 30, 1873	Ditto	
006783 " "	600	Nobokissory Dasseo	September 30, 1873	Nobokissory Dasseo	
001363 " "	1,000	Sreenath Mookerjee	March 31, 1871	Doyal Chand Seal	
000671 " "	2,000	Ladli Persaud	Ditto	Ladli Persaud	
009710 " "	500	Rajnarain Chatterjee	March 31, 1875	Rajnarain Chatterjee	Case No. 3.
006612 " "	1,000	Kadumbini Debee	September 30, 1874	Hura Kumar Gossain and Soorjee Kumar Gossain.	" 8.
011383 " "	1,000	Ditto	Ditto	Ditto	" 15.
015719 " "	1,000	Bank of Bengal	March 31, 1877	Heera Lal	" 21.
005595 " "	1,000	Prem Chand Bose	September 30, 1870	Sham Chand Bose	" 494.
002614 " "	500	Nobin Chunder Paul	September 30, 1871	Roboram Banerjee	order No. 66
002254 " "	2,500	Narsu Babji Sanah Wayakar . .	March 31, 1868	Mt. Umabai	Order No. 19.
001285 " "					Case No. 36.
3981-14965 4% 007603 4% 1842-43	1,000	Rajs Indoo Bhusun Deb Roy . .	March 31, 1861	Poorno Chunder Gangooly . .	
016383 " "	500	Mootoo Sawmy Pillay	August 1, 1871	Mootoo Sawmy Pillay	
20832 " "	500	Balarustna Myaram	August 1, 1870	Balarustna Myaram	
31200 " "	500	Hurry Nath Mookerjee	February 1, 1861	Behary Bhooosun Mookerjee . .	
624250 " "	1,000	Ditto	Ditto	Ditto	
024261 " "	1,000	Bholanath Mitter	February 1, 1873	Bholanath Mitter	
		Ditto	Ditto	Ditto	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
011852 4% 1842-43	1,000	Netye Churn Bysack	Ditto	Nabee Buksh Shekdar.	
029914	1,000	Tara Sundary Dabee	August 1, 1874	Tara Sundary Dabee.	
018697	500	Hurriah Chunder Ghuttack	February 1, 1873	Hurriah Chunder Ghuttack.	
018698	500	Ditto	Ditto	Ditto.	
018699	1,000	Ditto	February 1, 1874	Ditto.	
028259	1,000	Ditto	August 1, 1873	Ditto.	
04164	1,000	Ditto	Ditto	Ditto.	
013431	500	Ditto	February 1, 1873	Ditto.	
014328	500	Ditto	August 1, 1873	Ditto.	
Ct 14914	1,000	The Bank of Bengal	August 1, 1871	Doyal Chand Seal.	
18998	1,000	Pettumber Dhur	Ditto	Ditto.	
034182	1,000	Jevanjee Bomanjee, Harmusjee Pestonjee & Fuckerjee Lunjee	August 1, 1874	Harmusjee Pestonjee and Fuckerjee Lunjee.	
002540	1,000	Peary Mohun Ghossamy	August 1, 1866	Gurn Churu Chuckerbutty.	
040876	5,000	Bepro Dass Dass	August 1, 1877	Bepro Dass Dass.	
076291	10,000	Pennumatcha Seetaramaraga	Ditto	Pennumatcha Seetaramaraga Garra.	
029160	4,000	Mothoora Nath Sircar	February 1, 1878	Nilcunto Pall.	
024731	2,000	Rambhill Buddredoss	February 1, 1854	Moonshi Newal Kissore	Case No. 362.
056608	1,000	Oriental Bank Corporation	February 1, 1878	Degumbery Dabee	" 355.
035874	1,000	Bank of Bengal	February 1, 1877	Bhoobunnessary Dabee	" 355.
019889	5,400	Kadumbini Debee	February 1, 1875	Hurroo Kumar Gossain and Soorjee Kumar Gossain.	" 3.
045164	1,000	Mungamur Lakshminarasoo and Mungamur Lakshminamma.	August 1, 1879	Mungamur Lakshminarasoo and Mungamur Lakshminamma.	" 2
047000	1,000	Mohes Chunder Sen	February 1, 1877	Mohesh Chunder Sen	" 32.
047001	1,000	Ditto	Ditto	"	" 32.
047002	1,000	Ditto	Ditto	"	" 32.
047008	1,000	Ditto	Ditto	"	" 32.
000248	1,000	Executive Commissariat officer, Kussowlee.	February 1, 1866	Jowala Persaud	" 25.
Ct 19682	1,800	Mungamur Lakshminarasoo and Mungamur Lakshminamma.	June 30, 1879	Mungamur Lakshminarasoo and Mungamur Lakshminamma.	" 2.
Ct 401	1,000	Gopal Chunder Seal & Co.	December 31, 1862	Madhub Chunder Chatterjee	
39666	4,100	Motee Khannum	December 31, 1856	Bishahur Persud	Case No. 55.
009974	300	Udit Chunder Addy	August 1, 1880	Gopal Chunder Ghose	" 38.
080090	500	The Bank of Bengal	February 1, 1879	Mr. S. J. Stuart	" 40.
039497	500	S. T. Moysey	Ditto	Ditto	" 40.
039923	500	Collector of Allahabad	August 1, 1879	Subadar Boghaul Singh	" 47.
038637	500	Bank of Bengal	Ditto	Ditto	" 47.
052900	5,000	E. D. I. Ezra	February 1, 1878	Indroumou Dassce, Administratrix, Estate Gunga Narayon Sircar.	" 48.
056251	5,000	Chartered Mercantile Bank	Ditto	Ditto	" 48.
001129	1,000	Ram Rutten Bose	August 1, 1874	Drobomoyee Dabee	" 52.
Ct 18461	1,000	Bank of Bengal	August 1, 1861	Goshy Churn Dass, care of Dwarka Nath Dutt, attorney-at-law, 3 Hastings Street.	" 60.
067609	500	Ditto	Ditto	Ditto	" 60.
10299—17252, 4% 1854-55.	1,000	Administrator General, Bengal	June 30, 1868	Sreemutty Bhaba Sundary Dabee.	" 24.
018972, 4% 1854-55	4,600	Mungamur Nursein Harrow	June 30, 1878	Mungamur Nursein Harrow	" 28.
014423	1,000	Hurriah Chunder Ghuttack	December 31, 1873	Hurriah Chunder Ghuttack	
024588	1,000	Ditto	Ditto	Ditto.	
43985	1,000	Pettumber Dhur	June 30, 1871	Doyal Chand Seal.	
021160	500	Khetter Gopal Sen	June 30, 1873	Khetter Gopal Sen.	
027795	1,000	Khandas Muncharam	December 31, 1877	Gurdhunbhai Doyaram.	
034705	1,000	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	June 30, 1878	Survivors of the holders.	
25289	2,000	Mootoo Sawmy Pillay	June 30, 1871	Mootoo Sawmy Pillay	Case No. 36.
019182	500	Prem Chunder Bose	December 31, 1870	Sham Chand Bose	" 15.
011859	500	Brojokisto Mullick & Sons	June 30, 1877	Brojokisto Mullick & Sons	" 44.
42809	600	A. M. Sutherland	June 30, 1879	C. J. Venkata Soobbiah	" 56.
022431	900	Bank of Madras	Ditto	Ditto	" 56.
019741	2,500	Ditto	Ditto	Ditto	" 56.
086119	500	Troylucko Mohinees Dassce	November 1, 1877	Troylucko Mohinees Dassce	" 480.
2766	500	Modhoo Soodun Bose	May 1, 1867	Saroda Churn Bose.	
041413	500	Goolab Shunker Doobey	November 1, 1872	Goolab Shunker Doobey.	
045261	1,000	The Bank of Bengal	November 1, 1873	Byramjee Harmusjee.	
003830	2,000	Netye Churn Bysack	November 1, 1873	Nabee Buksh Shekdar.	
1305	500	Tuley Dass Mullick	May 1, 1873	Wooma Churn Chuckerbutty.	
017194	500	Hurriah Chunder Ghuttack	Ditto	Hurriah Chunder Ghuttack.	
052804	500	Gopal Chunder Sreemany	Ditto	Ram Gopal Paul and Deno Nauth Ruckhit.	
065837	500	Bijraj Jagram	Ditto	Ditto.	
038408	500	Khetter Gopal Sen	November 1, 1873	Khetter Gopal Sen.	
037508	500	The Bank of Bengal	November 1, 1875	Comul Churn Endro.	
082310	3,000	Joggon Mohini Dabee	May 1, 1876	Joggon Mohinees Dabee.	
060464	500	The National Bank of India, Limited.	November 1, 1874	Octavius Steel.	
069217	900	Ditto	Ditto	Ditto.	
060053	800	Ditto	Ditto	Ditto.	
085045	5,000	Dr. Charles J. Jackson, and William M. Souttar.	May 1, 1877	Sreeram Chunder Pal.	
087738	5,000	Modhobun Dass Dwarka Dass	Ditto	Jadob Chunder Pal.	
003175	2,000	Brojo Nath Mallick and others, Executors of Tarruck Nath	May 1, 1876	Sheik Nazir Mundle and Sheik Syed Mundle.	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
036850 4% 1865	1,000	E. E. J. Tweedie	November 1, 1875	Prosomo Coomar Bose.	
066583 " "	1,300	The Administrator General, Bengal.	November 1, 1877	The Deputy Commr. of Delhi, Admr. of G. D. E. Dorris.	
068409 " "	5,000	Dheer Chand Pal	Ditto	Dheer Chand Pal.	
068410 " "	5,000	Ditto	Ditto	Ditto	
068411 " "	2,000	Ditto	Ditto	Ditto	
068412 " "	500	Ditto	Ditto	Ditto	
068413 " "	500	Ditto	Ditto	Ditto	
068618 " "	1,500	Ditto	Ditto	Ditto	
066944 " "	500	Bissonath Rakhee	May 1, 1878	Prosomo Coomar Rakhee.	
093935 " "	500	J. H. Belchambers, W. L. Wenger, G. S. Sykes, and R. Williamson.	Ditto	Survivors of the holders.	
099215 " "	1,000	Baroda Prasad Mookerjee and another.	May 1, 1879	Ishan Chunder Bose	} Case No. 7.
107595 " "	500	Ditto	Ditto	Ditto	
095796 " "	1,000	Bank of Bengal	May 1, 1877	Hera Lall	" 8.
090048 " "	500	Luchmeechand Radhakson	May 1, 1879	Shoolob Chundra Sen	" 11.
075629 " "	500	Gopal Chunder Sreemany	November 1, 1875	Nihmoni Ghose	" 26.
032266 " "	1,000	Mohes Chunder Sen	November 1, 1876	Mohes Chunder Sen	" 32.
032267 " "	1,000	Ditto	Ditto	Ditto	" 32.
032268 " "	1,000	Ditto	Ditto	Ditto	" 32.
032269 " "	1,000	Ditto	Ditto	Ditto	" 32.
115472 " "	500	Helen T. Schumacher	November 1, 1879	Helen T. Schumacher	" 16.
115473 " "	500	Ditto	Ditto	Ditto	" 16.
115474 " "	500	Ditto	Ditto	Ditto	" 16.
5256 " "	500	E. E. Petroccchino & Co.	May 1, 1868	S. Rama Soondary Dubee	" 24.
000208 " "	500	Kartick Chunder Burrall	Ditto	Ditto	" 24.
078693 " "	500	National Bank of India, Ltd.	May 1, 1880	Ram Coomar Chooramony	" 20.
037871 " "	500	Dyal Chund Sahoye	May 1, 1873	Brijendra Coomar Sen	" 30.
048219 " "	500	Mooltan Chund	May 1, 1876	Chunno Lall	" 31.
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Kadumbeeni Dassi	" 33.
094140 " "	900	Ditto	November 1, 1878	Dwarkanath Pyne*	" 34.
106893 " "	1,000	National Bank of India	May 1, 1878	Gopal Chaud Heerjee Kottra.	" 39.
106894 " "	1,000	Ditto	Ditto	Ditto	" 39.
106895 " "	1,000	Ditto	Ditto	Ditto	" 39.
106896 " "	1,000	Ditto	Ditto	Ditto	" 39.
106898 " "	1,000	Bank of Madras	November 1, 1879	Ditto	" 56.
106899 " "	1,000	Ditto	Ditto	Ditto	" 56.
036554 " "	2,000	Ditto	Ditto	Ditto	" 56.
067785 " "	2,000	Ditto	Ditto	Ditto	" 56.
001015—000088 4% 1865	2,000	Narsu Babji Sanch Wayaker	May 1, 1868	Musamut Amabai	Order No. 66
053583 4% 1865	500	Nobo Coomar Acharji	November 1, 1877	Lakhan Chunder Acharji, care of Rama Churn Roy, East Indian Railway, Agent's Office, Calcutta.	" 62.
034126 " Rd. 1879	4,000	Tripesore Shashagerow, of Aska, Ganjam.	No interest paid since issue.	Tripesore Shashagerow, of Aska, Ganjam.	
004614 4% 1872, now reduced 4% 1879.	800	The Chartered Mercantile Bank of India, London and China.	January 16, 1872	Khetur Nath Moostophi and Chunderguttu Moostophi.	
004407 " "	500	Hurris Chunder Ghuttuck	January 16, 1874	Hurris Chunder Ghuttuck.	
004534 " "	1,000	Ditto	July 16, 1873	Ditto.	
023973 " "	5,000	Beethal Pershad	Ditto	Beethal Pershad.	
007068 " "	500	Mooktamoni Dabee	January 16, 1872	Mooktamoni Dabee.	
013984 " "	500	Denonath Gangooly	Ditto	Denonath Gangooly.	
032999 " "	1,000	Mooktamoni Dabee	Ditto	Mooktamoni Dabee.	
034511 " "	500	Ditto	Ditto	Ditto.	
012607 " "	1,000	Pundit Sheo Churn	Ditto	Pundit Sheo Churn.	
056278 " "	500	Charcoondah Rama Chundriah	July 16, 1876	Charcoondah Rama Chundriah.	
054501 " "	1,100	Ramtaruk Mookerjee	July 16, 1877	Kadumbini Dabee.	
027398 " "	1,000	Nowrojee Bazonjee Fuckerjee	January 16, 1877	Merwanjee Franjee Moody and Jarbai.	
024163 " "	1,000	Dhunjeebhoy Nanobhoy	Ditto	Ditto.	
028833 " "	1,000	J. W. Chisholm	Ditto	Ditto.	
028834 " "	1,000	Ditto	Ditto	Ditto.	
041272 " "	1,000	C. M. H. Day	January 16, 1875	Vullub Dass Heera Chund	
049224 " "	1,000	Kahandas Muncharam	January 16, 1878	Gordhunbhai Doyram.	
049225 " "	1,000	Ditto	Ditto	Ditto.	
005172 " "	1,000	Bhoobun Mohinee Dassoe	January 16, 1877	Bhoobun Mohinee Dassoe.	
008776 " "	500	Bunsi Lal Abcerchand	July 16, 1874	P. Doorgachellum Moodelliar.	Case No. 1.
043475 " "	4,000	Jose Francisco de' Piedade Pereira.	January 16, 1872	Jose Andre Pereira	" 9.
034522 " "	500	Pundit Harshahye and his wife Roopnanti.	January 16, 1874	Pundit Harshahye and his wife Roopnanti.	" 23.
034523 " "	500	Rajkristo Bannerjee	July 16, 1874	Omesh Chunder Benerjee.	" 23.
005235 " "	500	Mohes Chunder Sen	January 16, 1877	Mohesh Chunder Sen	" 27.
027710 " "	1,000	Ditto	Ditto	Ditto	" 32.
027711 " "	1,000	S. T. Moysay	January 16, 1879	Mrs. S. J. Stewart	" 40.
049515 " "	500	Bhawanji Khosal Chand	July 16, 1876	Dabidas Pranjivan Das	" 41.
057055 " "	3,000	J. Alamalamena	January 16, 1878	Mysore Sreenivasa Rao	" 42.
061360 " "	500	Bank of Bengal	January 16, 1880	Helen T. Schumacher	" 16.
065878 " "	500	Ram Lall Buddree Das	January 16, 1881	Registrar, High Court Allahabad.	" 49.
A 011498 " "	5,000				
A 006468 " "	500	Seeta Nauth Mytee	July 16, 1879	Seeta Nauth Mytee	" 53.
089007 " "	500	Dr. John Meane	January 16, 1879	Dr. John Meane	" 54.
089008 " "	500	Ditto	Ditto	Ditto	" 54.
089009 " "	1,300	Ditto	Ditto	Ditto	" 54.

No. 2.

List of lost Government Promissory Notes advertised, Duplicates of which have been issued under Orders of the Comptroller General subsequent to Financial Notification, dated 4th September 1873.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	R				
490 3 1/2% 1853-54	10,000	Shama Soondary	February 28, 1867	Shama Soondary.	
491 " "	10,000	Ditto	Ditto	Ditto.	
492 " "	3,000	Ditto	Ditto	Ditto.	
164 " "	600	Soolayman Mirza	February 29, 1866	Soolayman Mirza.	
10084 4% 1832-33	Sic. 500	Shibnarain Roy	May 1, 1842	Shibnarain Roy	
12380-4231, 4% 1835-36.	1,000	Shama Churn Ghose . . .	March 31, 1871	Shama Churn Ghose.	
6737-3298, "	500	Holy Chand Dutt	March 31, 1866	Holy Chand Dutt.	
006752 " "	1,100	Rakhal Chunder Bhuttacharjee	September 30, 1873	Rakhal Chunder Bhutta- charjee.	
006814 " "	500	Tara Churn Bhuttacharjee .	Ditto	Tara Churn Bhuttacharjee.	
006123 " "	1,000	Suburban Municipality, Alipore	. . . . .	Suburban Municipality, Alipore.	Case No. 57.
8186 " 1842-43	500	Shama Churn Chatterjee . .	February 1, 1861	Shama Churn Chatterjee.	
8475-17794, "	500	Brojo Gobind Shaha . . .	February 1, 1869	Brojo Gobind Shaha.	
11880 " "	700	Ditto	Ditto	Ditto.	
6024 " "	500	Casseo Nauth Dhar	August 1, 1859	Shiboo Soondary Dassee.	
16245 " "	5,000	Nobokristo Ghose, deceased .	August 1, 1865	Monomohun Ghose and Saroda Soondary Dassee.	
8653-9563 " "	3,000	Ditto	Ditto	Kadumbini Dassee.	
017871 " "	500	Kadumbini Dassee	February 1, 1873	Ditto.	
000254 " "	1,000	Ditto	Ditto	Ditto.	
020284 " "	500	Ditto	Ditto	Ditto.	
011009 " "	2,000	Ditto	Ditto	Ditto.	
021706 " "	1,000	Unnoda Churn Bhuttacharjee .	August 1, 1872	Unnoda Churn Bhutta- charjee.	
Ct. 18856 " "	500	Modoosoden Chunder	Ditto	Ditto.	
21611 " "	600	Nobin Chunder Dass	August 1, 1870	Nobin Chunder Dass.	
022863 " "	500	Modhoo Soodun Chowdry . .	August 1, 1873	Ditto.	
038336 " "	1,000	W. T. Lindsay	February 1, 1875	John Lindsay, Adminis- trator of W. T. Lindsay.	
016542 " "	10,700	H. Palmer	August 1, 1878	The Revd. Robert Milford Taylor, R. M. Taylor, Jr., and Alicia Mary Taylor.	
Ct. 14713 " "	500	Anoop Chunder Moolkund . .	August 1, 1858	Bazoonjee Furdonjee.	
056370 " "	1,000	The Chartered Mercantile Bank of India, London, and China.	August 1, 1878	V. Kristiana Chetty.	
056453 " "	2,000	Ditto	Ditto	Ditto.	
056371 " "	1,000	Ditto	Ditto	Ditto.	
056372 " "	1,000	Ditto	Ditto	Ditto.	
080125 " "	1,000	The Agra Bank, Limited . . .	Ditto	Ditto.	
063895 " "	1,000	The Bank of Bombay	Ditto	Ditto.	
059414 " "	1,000	The Oriental Bank Corporation	Ditto	Ditto.	
058152 " "	100	The Bank of Bombay	February 1, 1879	Surgeon H. D. Mussani.	
056207 " "	100	The Chartered Mercantile Bank of India, London, and China.	Ditto	Ditto.	
065211 " "	100	Ditto	Ditto	Ditto.	
1133 " "	500	Kallypodo Mookerjee, deceased	February 1, 1862	Sowdamini Dabee.	
6970 " "	1,000	The Executive Commissariat Officer, Fort William.	Ditto	Ditto.	
049945 " "	2,000	The Bank of Bengal	February 1, 1878	Mohomed Wujhoollah Khan.	
077070 " "	500	Seetanath Mytee	February 1, 1879	Seetanath Mytee	Case No. 18.
017528 " "	500	Digumberry Dassee	August 1, 1874	Digumberry Dassee . . .	" 236.
112963 " "	500	Bank of Bengal	February 1, 1874	Collector of Bulandshahr .	" 36.
3166 " "	500	Bama Cally Dabee	February 1, 1874	Bama Cally Dabee	" 51.
077312 " "	500	Suburban Municipality, Alipore	. . . . .	Suburban Municipality, Alipore.	" 57.
066820 " "	100	Ditto . . . . .	. . . . .	Ditto	" 57.
052975 " "	100	Ditto . . . . .	. . . . .	Ditto	" 57.
051136 " "	100	Ditto . . . . .	. . . . .	Ditto	" 57.
010804 " "	500	Ditto . . . . .	. . . . .	Ditto	" 57.
069450 " "	100	Ditto . . . . .	. . . . .	Ditto	" 57.
057135 " "	100	Ditto . . . . .	. . . . .	Ditto	" 57.
057133 " "	100	Ditto . . . . .	. . . . .	Ditto	" 57.
090485 " "	2,000	Ditto . . . . .	. . . . .	Ditto	" 57.
077377 " "	300	Ditto . . . . .	. . . . .	Ditto	" 57.
20762 " 1854-55	500	D. McCulluch	June 30, 1859	Shiboo Soondary Dassee.	
283-17672, "	500	Obhoy Churn Dutt	Ditto	Ditto.	
026294 " "	50,000	H. B. Goodall	December 31, 1873	H. B. Goodall.	
024455 " "	10,000	Ditto	Ditto	Ditto.	
024456 " "	1,000	Ditto	Ditto	Ditto.	
026295 " "	4,000	Ditto	Ditto	Ditto.	
023753 " "	1,000	The Oriental Bank Corporation	Ditto	Ditto.	
027593 " "	2,000	The Allahabad Bank Limited .	Ditto	Ditto.	
023287 " "	5,000	Major J. W. Hoggan	Ditto	The Delhi and London Bank, Limited	
38714 " "	4,000	Nobokristo Ghose, deceased .	December 31, 1865	Monomohun Ghose and Saroda Soondary Dassee.	
17950 " "	1,500	Ditto	Ditto	Ditto.	
7523 " 1854-55	500	Ruggoonath Saccaba, deceased	December 31, 1867	Morabha Saccaram.	
772-18295 " "	1,000	Holy Chand Dutt	June 30, 1866	Holy Chand Dutt.	
001866 " "	1,000	Moolchand Premjee & Co . .	June 30, 1875	Captain F. J. Palmer.	
003879 " "	500	Greesh Chunder Mitter . . .	June 30, 1873	Unnoda Churn Bhuttachar-	

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	₹				
016140 4% 1854-55	500	Rakhi Doss Bhattacharjee	Ditto	Rakhi Chunder Bhattacharjee.	
016138 " "	1,000	Obhoy Churn Bhattacharjee	Ditto	Obhoy Churn Bhattacharjee.	
009231 " "	1,000	Ditto	Ditto	Ditto.	
10927-11615 "	500	The Executive Commissariat Officer Gwalior.	June 30, 1865	Rebecca Johnstone.	
9815 of $\frac{1000}{8}$ "	500	The Administrator General, Administrator to the Estate of H. Randolph.	June 30, 1874	Tura Kinsur Mookerjee.	
36507 " "	2,000	Bulake-dass Khemchand	December 31, 1863	Veejachand Keekachand.	
39958 " "	1,000	Ditto	December 31, 1862	Ditto.	
6892-26308 " "	1,000	Ditto	Ditto	Ditto.	
011009 " "	1,000	The Administrator General, Bengal.	December 31, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	
1868-9358 " "	500	The Deputy Commissary General, Upper Circle.	December 31, 1861	Sowdamin Dabee.	
058157 4% 1865	500	The National Bank of India, Limited.	May 1, 1874	Opondro Nauth Mitter.	
011620 " "	1,000	J. W. Smyth	November 1, 1869	J. W. Smyth.	
011621 " "	1,000	Ditto	Ditto	Ditto.	
011622 " "	1,000	Ditto	Ditto	Ditto.	
011623 " "	1,000	Ditto	Ditto	Ditto.	
011624 " "	1,000	Ditto	Ditto	Ditto.	
055948 " "	2,000	Bevale Nauth Haldar	May 1, 1873	Bevale Nauth Haldar.	
2009 " "	1,000	Bank of Hindustan, China, and Japan, Limited.	May 1, 1865	Khetter Mohun Nag.	
020899 " "	500	Jebun Kisto Mullick	November 1, 1869	Doorga Churn Mullick.	
030158 " "	500	Dyal Chund Salovee	November 1, 1870	James Brown.	
1802 " "	500	Cassi Nauth Mookerjee	May 1, 1873	Lucky Monny Dassee.	
035154 " "	500	Maher Lall Shannunto	Ditto	Meher Lall Shannunto.	
068458 " "	1,000	W. T. Lindsay	May 1, 1875	John Lindsay, Administrator of W. T. Lindsay.	
068459 " "	1,000	Ditto	Ditto	Ditto.	
095119 " "	500	Taring Churn Ghose	May 1, 1877	Chotay Lall.	
099158 " "	500	Gourang Chunder Sircar	Ditto	Gourang Chunder Sircar.	
099159 " "	500	Ditto	Ditto	Ditto.	
107375 " "	700	Nogur Mull	November 1, 1878	The Executive Commissariat Officer, Umballa.	
086879 " "	1,000	Bulloverder Doss	Ditto	The Unconvenuted Service Bank, Limited.	
097595 " "	1,000	H. L. Tannochee	May 1, 1876	H. L. Tannochee.	
099542 " "	1,000	The Joint Administrators of Bhownagar State.	November 1, 1878	V. Kristnama Chetty.	
014095 " "	800	The Administrator General, Bengal.	November 1, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	
018419 " "	800	Ditto	Ditto	Ditto.	
027720 " "	1,000	Chartered Mercantile Bank	Ditto	Lieut.-Col. A. Copland	Case No. 22.
027912 " "	500	Byramji Nusservanji Sethi	May 1, 1878	Ditto	" 22.
094745 " "	500	Executive Commissariat Officer, Morar.	Ditto	Ditto	" 22.
055526 " "	1,000	Talbitha Forrester	May 1, 1878	Talbitha Forrester	" 422
091817 " "	3,500	Officer in charge, Residency, Indore.	.....	Officer in charge, Residency, Indore.	
155422 " "	1,000	Suburban Municipality, Alipore	.....	Suburban Municipality, Alipore.	Case No. 57.
0 6787 " "	10,000	Ditto	.....	Ditto	" 57.
056799 " "	2,000	Ditto	.....	Ditto	" 57.
056788 " "	1,000	Ditto	.....	Ditto	" 57.
056797 " "	1,000	Ditto	.....	Ditto	" 57.
056796 " "	1,000	Ditto	.....	Ditto	" 57.
056791 " "	1,000	Ditto	.....	Ditto	" 57.
056798 " "	1,000	Ditto	.....	Ditto	" 57.
056789 " "	500	Ditto	.....	Ditto	" 57.
056790 " "	500	Ditto	.....	Ditto	" 57.
056792 " "	500	Ditto	.....	Ditto	" 57.
056793 " "	500	Ditto	.....	Ditto	" 57.
056794 " "	500	Ditto	.....	Ditto	" 57.
056795 " "	500	Ditto	.....	Ditto	" 57.
056847 " "	500	Ditto	.....	Ditto	" 57.
056848 " "	500	Ditto	.....	Ditto	" 57.
049461 " "	500	Ditto	.....	Ditto	" 57.
109021 " "	2,000	Ditto	.....	Ditto	" 57.
131234 " "	500	Ditto	.....	Ditto	" 57.
111627 " "	500	Ditto	.....	Ditto	" 57.
049799 " "	500	Ditto	.....	Ditto	" 57.
005806 4% 1870	700	The Bank of Madras	January 15, 1872	Lalladbur Zavirehmd.	
000996 " "	500	Chundy-Churn Ghose	July 15, 1873	Chundy Churn Ghose.	
048798 " 1872	1,000	Shumboo Pundoorung	January 16, 1879	The Deputy Commissioner of Bulghat.	
055585 4% 1872	10,000	The Bank of Madras	January 16, 1876	V. Thavasumatha Nudan.	
025559 " "	5,000	The Chartered Mercantile Bank of India, London, and China.	July 16, 1877	Davidass Pranjeevandas.	
006825 " "	500	J. W. Fordham	January 16, 1879	Sectanath Mytee	Case No. 18.
065289 " "	3,000	Aspinwall and Co.	July 16, 1878	Aspinwall	" 29.
032562 " "	1,000	P. Valloida Chetty	January 16, 1878	Ditto	" 29.
033563 " "	1,000	Ditto	Ditto	Ditto	" 29.
033564 " "	1,000	Ditto	Ditto	Ditto	" 29.

No. of the Note.	Value.	In whose name issued.	From what date bearing interest.	Claimant for duplicate.	REMARKS.
	R				
000017	200	Bema Pershad	July 1, 1880	Deputy Commissioner of Jubbulpore, on behalf of the Debenture-holders specified opposite.	Case No. 1
000097	500	Nirunjun Pershad Sukul	Ditto		"
000098	500	Ditto	Ditto		"
000050	500	Doorga Pershad	Ditto		"
000167	500	Raja Mohip Singh	Ditto		"
000178	500	Sheodat Ram Sukul	Ditto		"
* A 000862 Rd. 4% 1879	2,000	The Bank of Bengal	July 16, 1880	The Inspector General of Police, N. W. P.	
A 005090 " "	5,000	The Agra Bank, Limited	Ditto	Ditto.	
000638 " "	2,500	Nurshingh Doss	July 16, 1881	Treasury Office, Lahore, on behalf of Nurshingh Doss	Case No. 45
000010 Non-transferable 5% Try. Note.	500	Gopi Kabai, Manager of Mandir Vithul Rukmai.	September 16, 1874	Gopi Kabai, Manager of Mandir Vithul Rukmai.	Now notified for disclosure.
003488 5% 15 years' Debenture	1,000	The Bank of Bengal	June 1, 1878	Moonshee Purbhodial.	
017477 of 14115 4% 1842-43.	5,000	Jaffer Ali Khan	August 1, 1881	Jaffer Ali Khan.	
017479 of " "	2,000	Ditto	Ditto	Ditto.	

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.*Fort William, the 20th March 1885.***APPOINTMENTS.****No. 153.—STAFF CORPS—**

The undermentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Secretary of State for India:—

Lieutenant John Thorold Evatt, Dorsetshire Regiment, Wing Officer, 1st Punjab Infantry, —14th July, 1883.

No. 154.—COMMISSARIAT DEPARTMENT—

Lieutenant W. E. Hill, Bengal S.C., Wing Officer and Quartermaster, 18th Bengal Infantry, to officiate as Sub-Assistant Commissary General for Transport, 2nd class.

No. 155.—PUNJAB FRONTIER FORCE—*2nd Punjab Infantry.*

Colonel W. C. Chowne, Wing Commander and 2nd-in-Command, 6th Infantry, to be Commandant, *vice* Lieutenant-Colonel E. C. Codrington, retired.

Lieutenant E. H. Rodwell, Wing Officer and Quartermaster (on furlough), to be Adjutant, *vice* Captain R. R. N. Sturt, who vacates on promotion.

4th Punjab Infantry.

Lieutenant W. duG. Gray, Wing Officer and Quartermaster, to be Adjutant, *vice* Captain G. W. C. Bruce, who vacates on promotion,—10th February 1885.

Lieutenant A. R. Browning, Wing Officer, to be Quartermaster, *vice* Lieutenant Gray,—10th February, 1885.

6th Punjab Infantry.

Major T. F. Bruce, Wing Commander, to be 2nd-in-Command, *vice* Colonel Chowne, transferred to the 2nd Punjab Infantry.

Major A. N. Sandilands, Wing Officer, to be Wing Commander, *vice* Major Bruce.

Lieutenant D. J. O. Taylor, Officiating Wing Officer, to be Wing Officer, *vice* Major Sandilands.

FURLOUGH AND LEAVE.

No. 156.—The undermentioned Officers are granted furlough out of India, with the necessary subsidiary leave:—

Colonel H. L. A. Tottenham, Bengal S.C. Wing Commander and 2nd-in-Command, 38th Bengal Infantry, (m.c.) for one year under rules IX and XV of the regulations of 1868.

Lieutenant-Colonel C. T. Lane, Bengal S.C. Inspector General of Police, Jails, Registration and Stamps, Hyderabad Assigned Districts, (p.a.) for 217 days, under rule IX of the regulations of 1868.

Captain J. A. Miley, Bengal S.C., Military Accountant, 2nd class, 1st grade, (m.c.) for one year, under rules IX and XV of the regulations of 1868.

Lieutenant A. C. Batten, Bengal S.C., Squadron Officer, 2nd Punjab Cavalry, (m.c.) for one year, under rule I of the regulations of 1875.

Lieutenant A. R. Browning, Bengal S.C., Wing Officer and Quartermaster, 4th Punjab Infantry, (m. c.) for one year, under rule VI of the regulations of 1875.

Surgeon-Major W. R. Hooper, (m.c.) for 28 days, under rules IX and XV of the regulations of 1868.

No. 157.—Captain and Brevet Major T. I. Lewis, Bengal S.C., Sub-Assistant Commissary General, 1st class, is granted leave to sea, (m.c.) for 90 days, under rule XXVII of the regulations of 1868.

PENSIONS.

No. 158.—The undermentioned Warrant Officers are transferred to the pension establishment:—

Conductor John Pearson, Ordnance Department—16th April, 1885.

Conductor Henry Pike, Commissariat Department.

First Grade Assistant Apothecary Richard Marriott.

PROMOTIONS.

No. 159.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel Charles Augustus Munro, Bengal S.C.,—17th March, 1885.

Lieutenant-Colonel Thomas Key Guthrie, Madras S.C.,—17th March, 1885.

Lieutenant-Colonel Robert Francis Firth, Bengal S.C.,—17th March, 1885.

Lieutenant-Colonel Oliver Richardson Newmarch, Bengal S.C.,—17th March, 1885.

Lieutenant-Colonel Charles McInroy, Madras S.C.,—17th March, 1885.

Lieutenant-Colonel Robert Cotton Money, Bengal S.C.,—20th March, 1885.

Lieutenant-Colonel Charles Richard Matthews, Bengal S.C.,—20th March, 1885.

MEDICAL DEPARTMENT.*To be Brigade Surgeons.*

Surgeon-Major George Sackville Sutherland, M.D., *vice* Brigade Surgeon W. H. Kirton, retired,—7th December, 1884.

Surgeon-Major Emanuel Bonavia, M.D., *vice* Brigade Surgeon J. Jones, M.D., retired,—17th January, 1885.

No. 160.—ORDNANCE DEPARTMENT—

The following Sub-Conductors, on probation, are confirmed in their present grade, with effect from the dates specified :—

Sub-Conductor Richard James Brown,—16th April, 1884.

Sub-Conductor William Thomas,—9th July, 1884.

Sub-Conductor William Breakey,—9th July, 1884.

Sub-Conductor Joseph Irwin,—13th August, 1884.

No. 161.—VOLUNTEER CORPS—*Fatehgarh Volunteer Corps.*

Captain Harry Maxwell Mackenzie to be Major.

No. 162.—PUNJAB FRONTIER FORCE :—*1st Sikh Infantry.*

Pay-Havildar Walliullah to be Jemadar, *vice* Jemadar Hem Singh, deceased,—11th February, 1885.

MILITARY WORKS DEPARTMENT.**PROMOTIONS.**

No. 163.—The following permanent promotions are made in the Military Works Department with effect from the dates specified :—

NAME.	From	To	Date.
Captain S. C. Turner, R.E. .	Exe. Engr., 1st grade, sub. <i>pro tem</i> .	Exe. Engr., 1st grade .	1st January, 1885.
Captain C. H. Brookes, R.E. .	Exe. Engr., 2nd grade, sub. <i>pro tem</i> .	Exe. Engr., 2nd grade .	1st January, 1885.
Captain F. B. G. D'Aguilar, R.E.	Exe. Engr., 3rd grade .	Exe. Engr., 2nd grade .	1st January, 1885.
Captain W. T. Shone, R.E. .	Exe. Engr., 3rd grade .	Exe. Engr., 2nd grade .	1st January, 1885.
Captain T. P. Cather, R.E. .	Exe. Engr., 3rd grade, sub. <i>pro tem</i> .	Exe. Engr., 3rd grade .	1st January, 1885.
Captain S. Grant, R.E. .	Exe. Engr., 3rd grade, sub. <i>pro tem</i> .	Exe. Engr., 3rd grade .	1st January, 1885.
Captain E. Glennie, R.E. .	Exe. Engr., 3rd grade, sub. <i>pro tem</i> .	Exe. Engr., 3rd grade .	1st January, 1885.
Captain A. C. Bruce, R.E. .	Exe. Engr., 4th grade .	Exe. Engr., 3rd grade .	1st January, 1885.
Captain J. Kellie, R.E. .	Exe. Engr., 4th grade .	Exe. Engr., 3rd grade .	1st January, 1885.
Captain W. G. Bowyer, R.E. .	Exe. Engr., 4th grade .	Exe. Engr., 3rd grade .	1st January, 1885.
Lieutenant E. C. Stanton, R.E. .	Asst. Engr., 1st grade, sub. <i>pro tem</i> .	Asst. Engr., 1st grade .	1st January, 1885.
Lieutenant J. A. Tanner, R.E. .	Asst. Engr., 1st grade, sub. <i>pro tem</i> .	Asst. Engr., 1st grade .	1st January, 1885.
Lieutenant G. Williams, R.E. .	Asst. Engr., 1st grade, sub. <i>pro tem</i> .	Asst. Engr., 1st grade .	1st January, 1885.
Lieutenant W. Huskissen, R.E. .	Asst. Engr., 1st grade, sub. <i>pro tem</i> .	Asst. Engr., 1st grade .	1st January, 1885.
Lieutenant H. F. Chesney, R.E. .	Asst. Engr., 2nd grade .	Asst. Engr., 1st grade .	1st January, 1885.
Lieutenant H. Mullaly, R.E. .	Asst. Engr., 2nd grade .	Asst. Engr., 1st grade .	1st January, 1885.
Lieutenant F. H. Kelly, R.E. .	Asst. Engr., 2nd grade .	Asst. Engr., 1st grade .	1st January, 1885.
Lieutenant E. Townshend, R.E. .	Asst. Engr., 2nd grade .	Asst. Engr., 1st grade .	1st January, 1885.
Captain C. C. Ellis, R.E. .	Exe. Engr., 4th grade, sub. <i>pro tem</i> .	Exe. Engr., 4th grade .	7th January, 1885.
Lieutenant R. F. Allen, R.E. .	Asst. Engr., 1st grade, sub. <i>pro tem</i> .	Asst. Engr., 1st grade .	7th January, 1885.
Captain H. Finnis, R.E. .	Asst. Engr., 1st grade .	Exe. Engr., 4th grade .	—

No. 164.—The following sub. *pro tempore* promotions are made in the Military Works Department, with effect from the dates specified :—

NAME.	From	To	Date.
Major B. J. Goldie, R.E.	Exe. Engr., 2nd grade	Exe. Engr., 1st grade	1st January, 1885.
Captain J. F. Garwood, R.E.	Exe. Engr., 2nd grade	Exe. Engr., 1st grade	1st January, 1885.
Major T. O. Wingate, S.C.	Exe. Engr., 3rd grade	Exe. Engr., 2nd grade	1st January, 1885.
Captain T. P. Cuthler, R.E.	Exe. Engr., 3rd grade	Exe. Engr., 2nd grade	1st January, 1885.
Major H. A. Graves, S.C.	Exe. Engr., 3rd grade	Exe. Engr., 3rd grade	1st January, 1885.
Captain W. H. Chippindall, R.E.	Exe. Engr., 4th grade	Exe. Engr., 3rd grade	1st January, 1885.
Captain S. A. E. Hickson, R.E.	Asst. Engr., 1st grade	Exe. Engr., 4th grade	1st January, 1885.
Captain S. A. E. Hickson, R.E.	Exe. Engr., 4th grade, sub. <i>pro tem.</i>	Exe. Engr., 3rd grade	1st January, 1885.
Lieutenant R. F. Allen, R.E.	Asst. Engr., 2nd grade	Asst. Engr., 1st grade	1st January, 1885.
Captain R. V. Phillpotts, R.E.	Asst. Engr., 1st grade	Exe. Engr., 4th grade	7th January, 1885.

G. CHESNEY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 20th March, 1885.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified, were received in the Military Department between the 7th and the 20th March, 1885 :—

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
North Lancashire Regiment.	Lieutenant J. B. W. Atkin	9th March, 1885	Allahabad.	...	...
Commissariat Department	Conductor J. Vullally	9th March, 1885	Kasauli.	...	...

Statement of Deposits on account of Estates between the 6th February and the 20th March, 1885.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total undivided amount deposited.	Amount paid in India.	Date to which claims will be received.
Cecil Grenville Wells(a)	Lieutenant	Durham Light Infantry.	21st November, 1884.	Intestate	R a. p. 835 12 0	...	...

(a) Next-of-kin—

Father—Grenville Wells.
The Heath House, Petersfield, Hampshire, England.
Brother—H. H. Grenville Wells,
9, Clive Street, Calcutta.

G. CHESNEY,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 10th March 1885.

No. 73.—Lieutenant-Colonel D. H. Trail, R.E., Examiner of Public Works Accounts, Bengal, is appointed to officiate as Accountant General, Public Works Department, and Deputy Secretary to the Government of India in the Public Works Department, during the absence of Lieutenant-Colonel A. J. Filgate, R.E., on privilege leave, or until further orders.

Captain C. H. P. Christie, R.E., Examiner of Guaranteed Railway Accounts, Calcutta, is appointed to officiate as Examiner of Public Works Accounts, Bengal, in addition to his own duties.

The 11th March 1885.

No. 75.—Colonel H. A. Brownlow, R.E., Inspector General of Irrigation and Deputy Secretary to the Government of India in the Public Works Department, is appointed to officiate as Secretary to the Government of India in the Public Works Department, during the absence, on privilege leave, of Colonel W. S. Trevor, V.C., R.E., or until further orders.

Colonel R. Home, C.I.E., R.E., Chief Engineer and Joint Secretary to the Government of the Punjab, Irrigation Branch, now on deputation with the Government of India, is appointed to officiate as Inspector General of Irrigation and Deputy Secretary to Government of India, Public Works Department, *vice* Colonel Brownlow, R.E.

The 14th March 1885.

No. 80.—The services of Mr. A. C. Newcombe, Executive Engineer, 4th Grade, temporarily transferred to State Railways, are replaced at the disposal of the Chief Commissioner of Assam.

The 16th March 1885.

No. 81.—Mr. G. P. Spooner, Class III of the Superior Revenue Establishment of State Railways, Locomotive Department, is transferred temporarily from the Establishment under the control of the Government of Bombay to that under the Chief Commissioner of the Central Provinces, for employment on the Nagpur-Chattisgarh State Railway.

No. 82.—Mr. G. A. C. Laval, Accountant, 1st Grade, in the Office of the Joint Auditor of Accounts, Oudh and Rohilkhand Railway, is promoted to the honorary rank of Assistant Examiner.

The 17th March 1885.

No. 83.—Mr. T. P. Knight, Executive Engineer, 2nd Grade, Central India, is promoted to Executive Engineer, 1st Grade, sub. *pro tem.*, with effect from 1st January 1885.

The 18th March 1885.

No. 84.—ADDENDUM.—In Public Works Department Notification No. 54, dated the 21st February 1885, conferring the honorary rank of Assistant Engineer on Mr. H. Mann, Sub-Engineer, after the words "honorary rank of Assistant Engineer" read "1st Grade."

The 19th March 1885.

No. 86.—Mr. C. W. Odling, Executive Engineer, 1st Grade, Bengal, is appointed to officiate as a Superintending Engineer in Bengal, with effect from the date on which he assumes charge of the Soane Circle.

TELEGRAPH.

The 19th March 1885.

No. 85.—With reference to Public Works Department Notification No. 99, dated 20th April 1883, Mr. E. R. McGrath, Assistant Superintendent, 3rd Grade, Indian Telegraph Department, is reinstated in his former rank of Assistant Superintendent, 1st Grade.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 21. 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th March 1885.

From the 11th April next, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Reports, will be published at Simla. After the 4th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher, at Simla.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week of the day on which it is due.

NOTICE.

Attention is invited to the Circular of the Government of India, Home Department, of February 1870, directing

that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—Original Side.

NOTIFICATIONS.

Calcutta, the 17th March 1885.

The Honorable Albert Birmingham Miller, Official Assignee of the Court for the relief of Insolvent Debtors at Calcutta, having this day availed himself of the leave of absence granted to him under Notification dated 12th of February last, the Honorable the Chief Justice has appointed John Cameron Macgregor, Esquire, Barrister-at-law and the Receiver of the High Court, to officiate as Official Assignee during the absence of the said Albert Birmingham Miller, or until further order, with full power and authority to the said John Cameron Macgregor to do all acts that can be done by the said Official Assignee.

The 19th March 1885.

The Honorable the Chief Justice has granted Mr. S. Tremearne, the Assistant Registrar of this Court, three months' privilege leave of absence, with effect from the 7th of April next, under Section 73, Rule 2, Chapter 5 of the Civil Leave Code.

By Order,

R. BELCHAMBERS,

Registrar



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By Order,

R. BELCHAMBERS,

Registrar.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The following portions of Washington Irving's Sketch-book to be read for the Entrance Examination of 1886:—

- The Author's account of himself.
- The Voyage.
- Roscoe.
- Rip Van Winkle.
- Rural life in England.
- The Country Church.
- The Widow and her Son.
- A Sunday in London.
- The Boar's Head Tavern, Eastcheap.
- Westminster Abbey.
- Christmas.
- The Stage Coach.
- Christmas Eve.
- Christmas Day.
- The Christmas Dinner.
- Stratford-on-Avon.
- The Angler.
- The Legend of Sleepy Hollow.

W. GRIFFITHS,

Offg. Registrar.

SENATE HOUSE,
The 14th March 1885.

AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA.

NOTIFICATIONS.

Alm, the 14th March 1885.

No. 612 G.—In continuation of this Office Notification No. 381 G., dated the 14th of February 1885, Lieutenant G. A. Collins and Lieutenant-Colonel E. Temple, respectively, made over and received charge of the Office of Political Superintendent, Hilly Tracts, Meywar, on the forenoon of the 25th of February 1885.

The 17th March 1885.

No. 629 G.—Lieutenant-Colonel C. A. Baylay, Political Agent, Kotah, having been recommended for one year's furlough to Europe by a Medical Board assembled at Ajmere, is permitted to proceed to Europe in anticipation of the furlough being granted to him by the Government of India.

By Order,

W. H. C. WYLLIE,

1st Asst. Agent to the Govr. Genl.

MILITARY WORKS DEPARTMENT.

NOTIFICATIONS.

Sirhind & Lahore Command.

Lahore, the 11th March 1885.

No. 1.—Captain J. Day, R.E., Executive Engineer, appointed to the Sirhind-Lahore Command, Military Works, is posted to the Mooltan Division. He reported his arrival at Mooltan on the forenoon of the 9th March 1885 on return from furlough.

No. 2.—Major T. O. Wingate, B.S.C., Executive Engineer, appointed to the Sirhind-Lahore Command, Military Works, is posted to the Amballa Division. He reported his arrival at Ambal-

la on the afternoon of the 6th March 1885, on return from furlough.

T. C. MANDERSON, *Major, R.E.,
Supdg. Engr., Sirhind & Lahore Command,
Military Works.*

NAGPUR-BENGAL STATE RAILWAY.

NOTIFICATION.

Nagpur, the 14th March 1885.

With reference to Director General of Railways' Notification No. 22, dated 12th February 1885, the following Officers joined this Railway on the dates specified against their names:—

Mr James Ramsay, Executive Engineer, 1st Grade,—21st September 1884, afternoon.

Mr. E. G. J. McCudden, Executive Engineer, 1st Grade,—1st October 1884, forenoon.

Mr. J. Manson, now Assistant Engineer, 1st Grade,—1st October 1884, forenoon.

A. C. CREGEEN,

*Engineer-in-Chief,
Nagpur-Bengal State Railway.*

TREASURE TROVE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act (VI of 1878) that, on the 19th September 1884, treasure consisting of the undermentioned copper idol, valued at Rs 1-8, was found by one Pattamma Bibi, a Mahomedan woman, in Paimash, field No. 106 of Ammadaki village, Patukota Taluk, Tanjore District:—

1 Copper idol.

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, on the 22nd July 1885, in view to the matter being enquired into according to law.

J. B. PENNINGTON,

Collector.

WANTED

A Head Clerk for the Office of Examiner of Medical and Fund Accounts, Calcutta. Salary Rs 300 a month, rising by annual increments of Rs 20 to Rs 400.

No person need apply who is not already in a Government Office on a salary of Rs 200 or upwards, unless he has passed the examination for clerks of the upper division, laid down in India Home Department Resolution No. 26—953 of 19th July 1883.

G. S. SUTHERLAND, *Surg.-Major,
Examiner of Medical and Fund Accounts.*

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDER- ED, ESTI- MATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION		Held on account of the Cur- rency De- partment.
		General Treasury.	Currency Depart- ment.	Under Assay.	Assayed	
1885.	Rs	Rs	Rs	Rs	Rs	Rs
Mar. 9	3,54,504	30,931	..	3,54,823	1,23,737	92,48,800
" 10	..	30,616	..	3,54,823	1,31,077	92,12,465
" 11	1,120	35,301	330	3,55,659	1,20,61,083	91,76,391
" 12	1,308	..	..	3,56,964	1,19,94,083	91,76,391
" 13	..	..	1,99,491	1,69,400	1,30,78,583	92,40,063
" 14	..	..	..	1,69,400	1,30,78,583	92,40,063

R. V. RIDDELL, *Major, R.E.,*

Mint Master.

CALCUTTA MINT,
The 16th March 1885.

STATEMENT of Government Promissory Notes enforced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March 1885.

PARTICULARS.	4 PER CENT. LOANS						4½ PER CENT. LOANS				TRANSFER LOAN OF 1879, REVENUE OF SHILLINGS PER CENT. PORTION.	5 PER CENT. LOAN OF 1866-67.	GRAND TOTAL.
	3½ PER CENT. TRANSFER LOAN OF 1833-54	Of 1832-33	Of 1835-36	Of 1842-43	Of 1854-55	Transfer of 1855	Reduced 4 per cent. Load of 1879.	TOTAL.	Of 1870.	Of 1878.	TRANSFER LOAN OF 1879, REVENUE OF SHILLINGS PER CENT. PORTION.		
Balance of 28th February 1885	64,100	13,93,708	26,54,700	2,34,89,400	96,12,800	3,01,26,537	4,19,46,400	9,16,71,543	46,38,100	91,38,200	1,24,000	32,700	20,86,25,543
<i>Add—</i>													
Amount enforced at Madras between 1st and 15th March 1885	.	.	.	10,000	8,500	24,500	11,000	40,000	.	.	71,000	.	1,20,000
Amount enforced at Bombay between 1st and 15th March 1885	.	.	.	10,000	.	8,000	2,500	20,500	.	1,600	5,500	.	27,000
Amount enforced at Calcutta between 1st and 15th March 1885	.	.	.	1,76,200	1,46,800	1,49,000	80,900	5,51,900	1,500	.	29,500	.	5,81,400
<i>Deduct—</i>													
Amount written off in the London Registers	.	.	2,500	2,09,500	1,000	1,09,000	75,800	3,96,800	43,000	2,500	62,500	.	8,01,800
Balance on 15th March 1885	64,100	13,93,708	26,54,700	2,34,24,100	99,62,100	3,03,07,037	2,40,40,800	9,31,92,943	46,38,600	91,39,200	1,24,000	32,700	20,73,53,943
	64,100	13,93,708	26,51,200	2,34,24,100	99,62,100	3,01,99,037	2,39,87,000	9,17,98,143	44,98,600	91,38,700	1,24,000	32,700	20,68,49,143

NOTE.—From 9th June 1887 to 15th Jan. 1885, enforced from India 5,069 lakhs; re-transferred from London 4,367 lakhs.

16th Jan. 1885 to 31st Jan. 1885	"	2	"	"	"	"	"	"	14	"
1st Feb. " to 15th Feb. "	"	"	"	"	"	"	"	"	1	"
16th " to 28th " "	"	"	"	"	"	"	"	"	4	"
1st Mar " to 15th " "	"	"	"	"	"	"	"	"	5	"
									4,401 lakhs.	

Balance against India 713 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 15th March 1885

R. HARDIE,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 17th March 1885.

LIABILITIES.				ASSETS.			
	R	a.	p.		R	a.	p.
Capital paid-up	2,00,00,000	0	0	Government Securities	51,02,360	8	0
Reserve Fund	41,58,191	4	4	Other authorized Investments	87,27,535	0	0
	R	a.	p.	Loans on Government and other authorized Securities	93,66,593	15	8
Public Deposits at Head Office	1,12,86,889	10	2	Accounts of Credit on Government and other authorized Securities	87,39,042	8	11
Public Deposits at Branches	95,30,565	9	1	Bills discounted and purchased	1,73,33,005	15	9
Other Deposits at Head Office and Branches	2,69,91,690	2	8	Balances with other Banks	5,07,361	2	0
Bank Post Bills, &c.	5,59,803	4	7	Bullion	82,705	1	11
Sundries	12,61,950	3	10	Dead Stock	11,64,623	2	2
				Stamps	10,806	1	0
				Sundries	7,40,127	4	5
					4,67,74,160	11	10
					R	a.	p.
				Cash and Currency Notes at Head Office	1,33,32,476	11	3
				Cash and Currency Notes at Branches	1,36,82,452	11	7
					2,70,14,929	6	10
					RUPES	7,37,89,090	2 8
					RUPES	7,37,89,090	2 8

BANK OF BENGAL,
Calcutta, 19th March 1885.

D. FRASER,
Offg. Chief Acctt.

By order of the Directors,
R. HARDIE,
Secy. & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 54.4.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Note.	Value.	Name of Claimant.
		R	
40	E 19—53773	50	Devi Ditta, son of Ram Singh, Dhak Shahi, Nawaloke, Thana Dinga, District Gujrat.

LAHORE,

The 14th March 1885.

W. H. EGERTON,
for Deputy Commr. of Currency.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Notes.	Value.	Name of Claimant.
		R	
44	B-78—34234	50	G. Subroya Chetty, Madras.
	" —66713	50	
	" —78120	50	
	" —81634	50	
	" —93941	50	
	" —9. 952	50	
	" —93953	50	
	" —94460	50	
	" —96049	50	
	B 65—23993	100	

PORT ST. GEORGE,
The 9th March 1885.

W. T. PIERCY,
Offg. Asst. Accountant Genl.,
In charge of Paper Currency Dept.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 20th February 1885.

CORRESPONDENCE FOR THE INDIAN FIELD FORCE, EGYPT.

An Indian Post Office will accompany the Indian Field Force proceeding on active service to Egypt. This office will be constituted a Head Office, and will be designated the "Indian Field Post Office—Egypt."

2. Correspondence intended for the Indian Field Force, Egypt, should be addressed as follows:—

"A. B.

Regiment, Ship, or Office,
Indian Field Force,
EGYPT."

No Post-town should be added to the address, and special care should be taken to insert the Regiment, Battery, Ship, or Office with which the addressee is serving.

3. Prepayment of correspondence intended for the Indian Field Force is compulsory.

4. The rate of postage for letters sent from India to Native Officers, Non-Commissioned Officers and men of the Native Army, and also for Camp-followers, is nine pie for each letter not exceeding one-half ounce, or 1½ tola in weight. The Camp-followers are either Regimental or belong to the Departments or special Corps named in the margin,* and letters addressed to them must show the Regiment, De-

* Transport Department.
Medical do.
Pay do.
Commissariat do.
Ordnance do.
First Camel Corps.
Second Camel do.
Camel Driver do.
Mule do.
Bhisti do.
Riding Camel do.
Ambulance do.
Riding Pony Establishment.
Ambulances for sick followers.
Labourer Corps.

partment, or Corps to which they are attached. The following specimen addresses are given :—

<i>Regimental followers.</i>	<i>Departmental followers.</i>	<i>Special Corps followers.</i>
KABIR BAKSH,	NUR MUHAMMAD,	WALI MUHAMMAD,
Bhisti,	Commissariat, Dept.,	Camel-driver Corps,
28th Ho. N.I.,	Indian Field Force,	Indian Field Force,
Indian Field Force,	EGYPT.	EGYPT.

5. No British troops are being sent from India to Egypt, but letters addressed to British Soldiers and Seamen, or to any of the privileged class mentioned in clause 190 of the *Indian Postal Guide*, who may be serving in Egypt, will be sent of course at the special rates, subject to the conditions laid down in that clause and the following clauses.

6. Articles intended for persons other than the above will be charged at the ordinary postage rates mentioned opposite to "Egypt" in the Foreign Post Schedule of the *Postal Guide*.

7. Official correspondence for the Indian Field Force will be governed by the same rules as ordinary private correspondence for Egypt. It should be prepaid by service postage labels under the superscription and signature prescribed in clause 353 of the *Postal Guide*.

8. Money orders will be exchanged with the Indian Field Force under the rules governing the exchange of Asiatic money orders (clauses 261 to 265 of the *Postal Guide*). The Bombay Post Office will be the office of exchange for money orders exchanged with the Indian Field Force.

9. Parcels may be forwarded to the Indian Field Force under the rules governing the despatch of foreign parcels from India. The Bombay Post Office will be the office of exchange for such parcels, which should be addressed in the same way as correspondence.

10. Insured and value-payable articles cannot be received for despatch to the Indian Field Force, Egypt. India Postal Notes will be sold, but not paid, by the Field Post Office.

The 13th March 1885.

No. 14450.—Mr. E. M. Dawes is appointed to officiate as a Superintendent of the 2nd Grade.

Mr. T. D. Dinwiddie is appointed to officiate as a Superintendent of the 3rd Grade.

Mr. W. A. Higgins is appointed to officiate as a Superintendent of the 4th Grade.

A. U. FANSHAWE,

Offy. Director General of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 17th March 1885.

Anderson, R.	Holmes, Mr. (photo-	Newell, Thomas,
Bordello, Madame.	grapher.)	Schloch, Elise.
Camilari, Constantino	Hooper, Fred.	Schlack, Louise.
Kiga.	Jack, Mrs. W.	Sharpe, J. W.
Chater, A. W.	Kirkham, E. D.	Sismetti & Co.
Chase, Dr.	Macmahon, Lieut. E.	Smart & Co., B.
Erskine, Mrs.	Moore, Lieut.-Col. Chas.	Thomas, Rev. W. F.
Hardinge & Co.	Alfred.	Warburton, Charles.

Letters marked "Care of Post Office."

"Aedipus."	Hathway, R. L.	Paylin, Michel G.
Alexander, D. D.	Heberlet, A. F.	Pixloy, J. L.
Bentley, E.	Hillary, W.	Radwell, Chas. H.
Beresford, Fred.	Hodgson, Richard.	Regnault, E.
Bowen, Thomas H.	Hulme, John.	Richardson, George.
Bror, Sarah.	Hull, W.	Richardson, H.
Burke, Sir Henry.	Isaac, Mr.	Richardson, J. H.
Burke, Miss A. L.	Jeanin, T.	Rollo, Miss Ida.
Caolpoora, Mr.	Keller, Oskar.	Rubelz, Monar. C.
Carlisle, J. T.	Lavallin, J. P.	Scheunian, C. M.
Care, Mrs. S. F.	Lancez, Mrs. W.	Scott, Mrs. R. H. S.
Clarley, Marie.	Lathau, Thomas.	Schwartz, C. E. E.
Cohen, Elias A.	Louie, J. N.	Smith, James M.
C. B. M.	Lubbsch, J. B.	Smith, T. R.
C. J. G.	Luzzatti, Angelo.	Spear, George.
D'Cruze, Arthur.	Mason, E.	Taunton, W. P.
Duffy, E.	Meyer, A.	Tod, John.
Dyce, H. M.	Mills, Fredric.	Trafford, H. R.
D. W.	"Naini."	Vainberg, Israel.
Earl of Narbury.	O. B.	Walker, R. E.
Edwards, Rev. Bomboy.	Fate, Fred.	Wehrnub, Nathan.
Farstermann, T.	Peters, L. C.	Wood & Co., B.
Gray, Mrs. Marrie.	Petley, W. A.	Young, W.
Grün, Otto.	Power, Mrs. M.	Zillhardt, Mrs.
Hall, T. L.		

Registered Letters.

Fox, Love.	Kirby, T.	Popham, Mrs. Jane.
Gibbon, J.	Palmer, E.	

E. HUTTON,

Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 16th March 1885.

Bhattacharjee, G. C.	Madan Mohon Loll.	Burhango, J. N.
Brind, M. J.	Oekley, Mr.	Todt, C. F.
Editor, Mahakal.	Reyn, George C.	Tweedie, E.
Ghose, J. N.	Stillehat, James.	West, Mr.
H. den, Major B.	Shepherd, Major F. B.	Wilson, Captain.
John, Mrs. C.		

A. P. GHOSAL,

Postmaster, Barrackpore.

SEA AND FOREIGN MAILS.
The 21st March 1885.

Foreign Mails for	Date of closing at Calcutta.	Per Steamer.
Madras and Ceylon	1885. 21st March	P. & O. Str. <i>Kaiser-i-Hind.</i>
Colombo, Penang, Singapore, Hong-Kong, Shanghai, Yokohama, and Australia Colonies	21st "	From Bombay.
Foreign Mail, via Bombay	24th "	From Bombay.*
Do. Book Post and Pattern Packets	23rd "	From Bombay.
Rangoon and Moultien	26th "	Str. <i>Pamba.</i>
Chittagong, Akyab, Kyauk Phyo, Sandoway, and Rangoon	26th "	Str. <i>Busheer.</i>
Madras, Ceylon, Batavia, Singapore, and China	27th "	French Str. <i>Tibre.</i>

* Also for Cape Colonies through United Kingdom, also via Aden for Lamoo, Mombasa, Zanzibar, Kilwa Kivinjoe, Lindi, Mozambique, Delagoa Bay and Cape Colonies can be forwarded.

N.B.—The letter-box will close at 7 P.M. precisely, after which hour, foreign letters, fully prepaid and bearing an extra postage-stamp of four (4) annas on each cover, will be received up to 7-30 P.M.

E. HUTTON,

Presidency Post Master.

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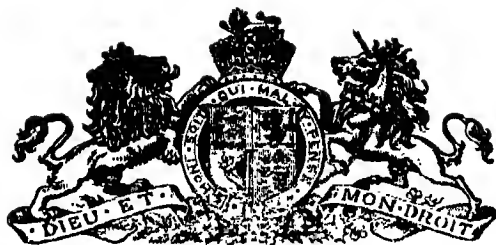
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 21, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

The following Resolution, passed at the Thirteenth Annual General Meeting of the Subscribers to the Hindu Family Annuity Fund, held on the 31st January 1885, is published for general information agreeably to Rule 57 :—

"That the Directors be authorized to draw, in the manner provided in Rule 55, the sum of Rs. 178, during the year 1885-86, from the Deposit Account with the Government of India."

RAMSHUNKER SEN,
Chairman.

NURSING DASS AUDDY,
Secretary.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, AND THE PUNJAB BANK, LIMITED, IN LIQUIDATION.

Shareholders of the late Punjab Bank, Limited, will, on application, on or before 31st July next, receive from the Official Liquidators, at their Office, in Lahore, the Final Report and Dividend of 3½ per cent. Unclaimed sums will, by order, be paid into Court on 1st August 1885.

A. M. KER, *Agent, Lahore,*
For the Alliance Bank of Simla, Ltd.,
Official Liquidators,
The Punjab Bank, Ltd., in Liquidation.

LAHORE,
The 31st January 1885.

PROMISSORY NOTES.

Lost

The Government Promissory Notes, Nos. 124996 and 124997, of the 4 per cent. of 1842-43,

for Rs. 1,000 each, originally standing in the name of Hiralal Tribhuvandas, and last endorsed to Jose Joao Maria Moniz, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

JOSE JOAO MARIA MONIZ,
Daman.

Lost

The undermentioned Government Promissory Notes of the 4 per cent. of 1879, standing in the name of Sreemanto Moustophe, the proprietor, by whom they were never endorsed to any other person. Payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor :—

No. A020528,	for Rs. 500.
„ A020529,	„ 1,000.
„ A020530,	„ 1,000.
„ A020531,	„ 1,000.
„ A020532,	„ 1,000.
„ A020533,	„ 1,000.
„ A020534,	„ 1,000.
„ A020535,	„ 2,500.
„ A020536,	„ 5,000.
„ A020537,	„ 5,000.

TOTAL Rs. 19,000

SREEMANTO MOUSTOPHE.



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March, 1885, and is hereby promulgated for general information:—

ACT No. VIII OF 1885.

THE BENGAL TENANCY ACT, 1885.

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SCHEDULE I.—REPEAL OF ENACTMENTS.

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SCHEDULE III.—LIMITATION.

*Bengal Tenancy Act.**(Chapter I.—Preliminary.—Secs. 1-3.)*

An Act to amend and consolidate certain enactments relating to the Law of Landlord and Tenant within the territories under the administration of the Lieutenant-Governor of Bengal.

WHEREAS it is expedient to amend and consolidate certain enactments relating to the law of Landlord and Tenant within the territories under the administration of the Lieutenant-Governor of Bengal; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Bengal Short title. Tenancy Act, 1885.

(2) It shall come into force on such date (hereinafter called the commencement of this Act) as the Local Government, with the previous sanction of the Governor General in Council, may, by notification in the local official Gazette, appoint in this behalf.

(3) It shall extend by its own operation to all the territories for the time being under the administration of the Lieutenant-Governor of Bengal, except the Town of Calcutta, the Division of Orissa, and the Scheduled Districts specified in the third Part of the First Schedule of the Scheduled Districts Act, 1874; and the Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, extend the whole or any portion of this Act to the Division of Orissa or any part thereof.

2. (1) The enactments specified in Schedule I hereto annexed are repealed in the territories to which this Act extends by its own operation.

(2) When this Act is extended to the Division of Orissa or any part thereof, such of those enactments as are in force in that Division or part, or, where a portion only of this Act is so extended, so much of them as is inconsistent with that portion, shall be repealed in that Division or part.

(3) Any enactment or document referring to any enactment hereby repealed shall be construed to refer to this Act or to the corresponding portion thereof.

(4) The repeal of any enactment by this Act shall not revive any right, privilege, matter or thing not in force or existing at the commencement of this Act.

3. In this Act, unless there is something repugnant in the subject or context:—

(1) "Estate" means land included under one entry in any of the general registers of revenue-paying lands and revenue-free lands, prepared and maintained under the law for the time being in force by the Collector of a district, and includes Government khás maháls and revenue-free lands not entered in any register.

(2) "Proprietor" means a person owning, whether in trust or for his own benefit, an estate or a part of an estate.

(3) "Tenant" means a person who holds land under another person, and is, or but for a special contract would be, liable to pay rent for that land to that person.

(4) "Landlord" means a person immediately under whom a tenant holds, and includes the Government.

(5) "Rent" means whatever is lawfully payable or deliverable in money or kind by a tenant to his landlord on account of the use or occupation of the land held by the tenant:

In sections 53 to 68, both inclusive, sections 72 to 75, both inclusive, Chapter XII and Schedule III of this Act, "rent" includes also money recoverable under any enactment for the time being in force as if it was rent.

(6) "Pay," "payable" and "payment," used with reference to rent, include "deliver," "deliverable" and "delivery."

(7) "Tenure" means the interest of a tenure-holder or an under-tenure-holder.

(8) "Permanent tenure" means a tenure which is heritable and which is not held for a limited time.

(9) "Holding" means a parcel or parcels of land held by a raiyat and forming the subject of a separate tenancy.

(10) "Village" means an area included in a village map of the revenue-survey within the same exterior boundary, or, where no such maps have been prepared, such area as any officer appointed by the Local Government in this behalf may determine after local inquiry held on such notice as the Local Government considers sufficient for giving information to all persons interested.

(11) "Agricultural year" means, where the Bengali year prevails, the year commencing on the first day of Bysák, where the Fasli or Amlí year

*Bengal Tenancy Act.**(Chapter II.—Classes of Tenants.—Secs. 4-5.)**(Chapter III.—Tenure-holders.—Secs. 6-7.)*

prevails, the year commencing on the first day of Asin, and, where any other year prevails for agricultural purposes, that year.

(12) "Permanent Settlement" means the Permanent Settlement of Bengal, Behar and Orissa, made in the year 1793.

(13) "Succession" includes both intestate and testamentary succession.

(14) "Signed" includes "marked" when the person making the mark is unable to write his name; it also includes "stamped" with the name of the person referred to.

(15) "Prescribed" means prescribed from time to time by the Local Government by notification in the official Gazette.

(16) "Collector" means the Collector of a district or any other officer appointed by the Local Government to discharge any of the functions of a Collector under this Act.

(17) "Revenue-officer" in any provision of this Act includes any officer whom the Local Government may appoint by name or by virtue of his office to discharge any of the functions of a Revenue-officer under that provision.

(18) "Registered" means registered under any Act for the time being in force for the registration of documents.

CHAPTER II.

CLASSES OF TENANTS.

4. There shall be, for the purposes of this Act, the following classes of tenants, (namely) :—

- (1) tenure-holders, including under-tenure-holders,
- (2) raiyats, and
- (3) under-raiyats, that is to say, tenants holding whether immediately or mediately under raiyats;

and the following classes of raiyats, (namely) :—

- (a) raiyats holding at fixed rates, which expression means raiyats holding either at a rent fixed in perpetuity or at a rate of rent fixed in perpetuity,
- (b) occupancy-raiyats, that is to say, raiyats having a right of occupancy in the land held by them, and
- (c) non-occupancy-raiyats, that is to say, raiyats not having such a right of occupancy.

5. (1) "Tenure-holder" means primarily a person who has acquired from a proprietor or from another tenure-holder a right to hold land for the purpose of collecting rents or bring-

ing it under cultivation by establishing tenants on it, and includes also the successors in interest of persons who have acquired such a right.

(2) "Raiyat" means primarily a person who has acquired a right to hold land for the purpose of cultivating it by himself, or by members of his family, or by hired servants, or with the aid of partners, and includes also the successors in interest of persons who have acquired such a right.

Explanation.—Where a tenant of land has the right to bring it under cultivation, he shall be deemed to have acquired a right to hold it for the purpose of cultivation notwithstanding that he uses it for the purpose of gathering the produce of it or of grazing cattle on it.

(3) A person shall not be deemed to be a raiyat unless he holds land either immediately under a proprietor or immediately under a tenure-holder.

(4) In determining whether a tenant is a tenure-holder or a raiyat, the Court shall have regard to—

- (a) local custom; and
- (b) the purpose for which the right of tenancy was originally acquired.

(5) Where the area held by a tenant exceeds one hundred standard bighás, the tenant shall be presumed to be a tenure-holder until the contrary is shewn.

CHAPTER III.

TENURE-HOLDERS.

Enhancement of rent.

6. Where a tenure has been held from the time of the Permanent Settlement, its rent shall not be liable to enhancement except on proof—

- (a) that the landlord under whom it is held is entitled to enhance the rent thereof either by local custom or by the conditions under which the tenure is held, or
- (b) that the tenure-holder, by receiving reductions of his rent, otherwise than on account of a diminution of the area of the tenure, has subjected himself to the payment of the increase demanded, and that the lands are capable of affording it.

7. (1) Where the rent of a tenure-holder is liable to enhancement, it may, subject to any contract between the parties, be enhanced up to the limit of the customary rate payable by persons holding similar tenures in the vicinity.

(2) Where no such customary rate exists, it may, subject as aforesaid, be enhanced up to such limit as the Court thinks fair and equitable.

*Bengal Tenancy Act.**(Chapter III.—Tenure-holders.—Secs. 8-15.)**Enhancement
of rent.*

(3) In determining what is fair and equitable, the Court shall not leave to the tenure-holder as profit less than ten per centum of the balance which remains after deducting from the gross rents payable to him the expenses of collecting them, and shall have regard to—

(a) the circumstances under which the tenure was created, for instance, whether the land comprised in the tenure, or a great portion of it, was first brought under cultivation by the agency or at the expense of the tenure-holder or his predecessors in interest, whether any fine or premium was paid on the creation of the tenure, and whether the tenure was originally created at a specially low rent for the purpose of reclamation; and

(b) the improvements, if any, made by the tenure-holder or his predecessors in interest.

(4) If the tenure-holder himself occupies any portion of the land included in the area of his tenure, or has made a grant of any portion of the land either rent-free or at a beneficial rent, a fair and equitable rent shall be calculated for that portion and included in the gross rents aforesaid.

8. The Court may, if it thinks that an immediate increase of rent would produce hardship, direct that the enhancement shall be gradual; that is to say, that the rent shall increase yearly by degrees, for any number of years not exceeding five, until the limit of the enhancement allowed has been reached.

9. When the rent of a tenure-holder has been enhanced by the Court or by contract, it shall not be altered for fifteen years. If again enhanced by the Court during the fifteen years next following the date on which it has been so enhanced.

*Other incidents of tenures.**Other
incidents of
tenures.*

10. A holder of a permanent tenure shall not be ejected by his landlord except on the ground that he has broken a condition on breach of which he is, under the terms of a contract between him and his landlord, liable to be ejected:

Provided that where the contract is made after the commencement of this Act, the condition is consistent with the provisions of this Act.

11. Every permanent tenure shall, subject to the provisions of this Act, be capable of being transferred and bequeathed in the same manner and to the same extent as other immoveable property.

12. (1) A transfer of a permanent tenure by sale, gift or mortgage (other than a transfer by sale in execution of a decree or by summary sale under any law relating to patni or other tenures) can be made only by a registered instrument.

(2) A registering officer shall not register any instrument purporting or operating to transfer by sale, gift or mortgage a permanent tenure unless there is paid to him, in addition to any fees payable under the Act for the time being in force for the registration of documents, a process-fee of the prescribed amount and a fee (hereinafter called "the landlord's fee") of the following amount, namely:—

- (a) when rent is payable in respect of the tenure, a fee of two per centum on the annual rent of the tenure: provided that no such fee shall be less than one rupee or more than one hundred rupees; and
- (b) when rent is not payable in respect of the tenure, a fee of two rupees.

(3) When the registration of any such instrument is complete, the registering officer shall send to the Collector the landlord's fee and a notice of the transfer and registration in the prescribed form, and the Collector shall cause the fee to be paid to, and the notice to be served on, the landlord in the prescribed manner.

13. (1) When a permanent tenure is sold in execution of a decree other than a decree for arrears of rent due in respect thereof, the Court shall, before confirming the sale under section 312 of the Code of Civil Procedure, require the purchaser to pay into Court the landlord's fee prescribed by the last foregoing section and such further fee for service of notice of the sale on the landlord as may be prescribed.

(2) When the sale has been confirmed, the Court shall send to the Collector the landlord's fee and a notice of the sale in the prescribed form, and the Collector shall cause the fee to be paid to, and the notice to be served on, the landlord in the prescribed manner.

14. When a permanent tenure is transferred by sale in execution of a decree for arrears of rent due in respect thereof, the Court shall send to the Collector a notice of the sale in the prescribed form.

15. When a succession to a permanent tenure takes place, the person succeeding shall give notice of the succession to the Collector in the prescribed form, and shall pay to the Collector the prescribed fee for the service of the notice on the landlord and the landlord's fee

Bengal Tenancy Act.

(Chapter IV.—Raiyats holding at fixed rates.—Secs. 16-20.)

(Chapter V.—Occupancy-raiyats.—Secs. 21-22.)

prescribed by section 12, and the Collector shall cause the landlord's fee to be paid to, and the notice to be served on, the landlord in the prescribed manner.

16. A person becoming entitled to a permanent tenure by succession shall not be entitled to recover by suit, distraint or other proceeding any rent payable to him as the holder of the tenure, until the Collector has received the notice and fees referred to in the last foregoing section.

17. Subject to the provisions of section 88, the foregoing sections shall apply to the transfer of, or permanent tenure. succession to, a share in a permanent tenure.

CHAPTER IV.

RAIYATS HOLDING AT FIXED RATES.

18. A raiyat holding at a rent, or rate of rent, Incidents of holding fixed in perpetuity— at fixed rates.

(a) shall be subject to the same provisions with respect to the transfer of, and succession to, his holding as the holder of a permanent tenure, and

(b) shall not be ejected by his landlord except on the ground that he has broken a condition consistent with this Act, and on breach of which he is, under the terms of a contract between him and his landlord, liable to be ejected.

CHAPTER V.

OCCUPANCY-RAIYATS.

General.

19. Every raiyat who immediately before the commencement of this Act has, by the operation of any enactment, by custom or otherwise, a right of occupancy in any land shall, when this Act comes into force, have a right of occupancy in that land.

20. (1) Every person who for a period of twelve years, whether wholly or partly before or after the commencement of this Act, has continuously held as a raiyat land situate in any village, whether under a lease or otherwise, shall be deemed to have become, on the expiration of that period, a settled raiyat of that village.

(2) A person shall be deemed for the purposes of this section to have continuously held land in a

village notwithstanding that the particular land held by him has been different at different times.

(3) A person shall be deemed, for the purposes of this section, to have held as a raiyat any land held as a raiyat by a person whose heir he is.

(4) Land held by two or more co-sharers as a raiyat shall be deemed, for the purposes of this section, to have been held as a raiyat by each such co-sharer.

(5) A person shall continue to be a settled raiyat of a village as long as he holds any land as a raiyat in that village and for one year thereafter.

(6) If a raiyat recovers possession of land under section 87, he shall be deemed to have continued to be a settled raiyat notwithstanding his having been out of possession more than a year.

(7) If, in any proceeding under this Act, it is proved or admitted that a person holds any land as a raiyat, it shall, as between him and the landlord under whom he holds the land, be presumed for the purposes of this section, until the contrary is proved or admitted, that he has for twelve years continuously held that land or some part of it as a raiyat.

21. (1) Every person who is a settled raiyat of a village within the meaning of the last foregoing section shall have a right of occupancy in all land for the time being held by him as a raiyat in that village.

(2) Every person who, being a settled raiyat of a village within the meaning of the last foregoing section, held land as a raiyat in that village at any time between the second day of March, 1883, and the commencement of this Act, shall be deemed to have acquired a right of occupancy in that land under the law then in force; but nothing in this sub-section shall affect any decree or order passed by a Court before the commencement of this Act.

22. (1) When the immediate landlord of an occupancy-holding is a proprietor or permanent tenure-holder, and the entire interests of the landlord and the raiyat in the holding become united in the same person by transfer, succession or otherwise, the occupancy-right shall cease to exist; but nothing in this sub-section shall prejudicially affect the rights of any third person.

(2) If the occupancy-right in land is transferred to a person jointly interested in the land as proprietor or permanent tenure-holder, it shall cease to exist; but nothing in this sub-section shall prejudicially affect the rights of any third person.

(3) A person holding land as an *ijárádár* or farmer of rents shall not, while so holding, acquire a right of occupancy in any land comprised in his *ijará* or farm.

*Bengal Tenancy Act.**(Chapter V.—Occupancy-raiyats.—Secs. 23-30.)*

Explanation.—A person having a right of occupancy in land does not lose it by subsequently becoming jointly interested in the land as proprietor or permanent tenure-holder, or by subsequently holding the land in *ijará* or farm.

Incidents of occupancy-right.

23. When a raiyat has a right of occupancy in respect of any land, he may use the land in any manner which does not materially impair the value of the land or render it unfit for the purposes of the tenancy; but shall not be entitled to cut down trees in contravention of any local custom.

24. An occupancy-raiyat shall pay rent for his holding at fair and equitable rates.

25. An occupancy-raiyat shall not be ejected by his landlord from his holding, except in execution of a decree for ejectment passed on the ground—

- (a) that he has used the land comprised in his holding in a manner which renders it unfit for the purposes of the tenancy, or
- (b) that he has broken a condition consistent with the provisions of this Act, and on breach of which he is, under the terms of a contract between himself and his landlord, liable to be ejected.

26. If a raiyat dies intestate in respect of a right of occupancy, it shall, subject to any custom to the contrary, descend in the same manner as other immoveable property: provided that, in any case in which under the law of inheritance to which the raiyat is subject his other property goes to the Crown, his right of occupancy shall be extinguished.

Enhancement of rent.

27. The rent for the time being payable by an occupancy-raiyat shall be presumed to be fair and equitable until the contrary is proved.

28. Where an occupancy-raiyat pays his rent in money, his rent shall not be enhanced except as provided by this Act.

29. The money-rent of an occupancy-raiyat may be enhanced by contract, subject to the following conditions:—

- (a) the contract must be in writing and registered;
- (b) the rent must not be enhanced so as to exceed by more than two annas in the rupee the rent previously payable by the raiyat;

(c) the rent fixed by the contract shall not be liable to enhancement during a term of fifteen years from the date of the contract;

Provided as follows—

(i) Nothing in clause (a) shall prevent a landlord from recovering rent at the rate at which it has been actually paid for a continuous period of not less than three years immediately preceding the period for which the rent is claimed.

(ii) Nothing in clause (b) shall apply to a contract by which a raiyat binds himself to pay an enhanced rent in consideration of an improvement which has been or is to be effected in respect of the holding by, or at the expense of, his landlord, and to the benefit of which the raiyat is not otherwise entitled; but an enhanced rent fixed by such a contract shall be payable only when the improvement has been effected, and, except when the raiyat is chargeable with default in respect of the improvement, only so long as the improvement exists and substantially produces its estimated effect in respect of the holding.

(iii) When a raiyat has held his land at a specially low rate of rent in consideration of cultivating a particular crop for the convenience of the landlord, nothing in clause (b) shall prevent the raiyat from agreeing, in consideration of his being released from the obligation of cultivating that crop, to pay such rent as he may deem fair and equitable.

30. The landlord of a holding held at a money-rent by an occupancy-raiyat may, subject to the provisions of this Act, institute a suit to enhance the rent on one or more of the following grounds, (namely):—

- (a) that the rate of rent paid by the raiyat is below the prevailing rate paid by occupancy-raiyats for land of a similar description and with similar advantages in the same village, and that there is no sufficient reason for his holding at so low a rate;
- (b) that there has been a rise in the average local prices of staple food-crops during the currency of the present rent;
- (c) that the productive powers of the land held by the raiyat have been increased by an improvement effected by, or at the expense of, the landlord during the currency of the present rent;

*Bengal Tenancy Act.**(Chapter V.—Occupancy-raiyats.—Secs. 31-36.)*

enhancement
of rent.

- (d) that the productive powers of the land held by the raiyat have been increased by fluvial action.

Explanation.—"Fluvial action" includes a change in the course of a river rendering irrigation from the river practicable when it was not previously practicable.

31. Where an enhancement is claimed on the ground that the rate of rent paid is below the prevailing rate—

- (a) in determining what is the prevailing rate the Court shall have regard to the rates generally paid during a period of not less than three years before the institution of the suit, and shall not decree an enhancement unless there is a substantial difference between the rate paid by the raiyat and the prevailing rate found by the Court;
- (b) if in the opinion of the Court the prevailing rate of rent cannot be satisfactorily ascertained without a local inquiry, the Court may direct that a local inquiry be held under Chapter XXV of the Code of Civil Procedure by such Revenue-officer as the Local Government may authorize in that behalf by rules made under section 392 of the said Code;
- (c) in determining under this section the rate of rent payable by a raiyat his caste shall not be taken into consideration, unless it is proved that by local custom caste is taken into account in determining the rate; and whenever it is found that by local custom any description of raiyats hold land at favourable rates of rent, the rate shall be determined in accordance with that custom;
- (d) in ascertaining the prevailing rate of rent the amount of any enhancement authorized on account of a landlord's improvement shall not be taken into consideration.

Rules as to enhance-
ment on ground of rise
in prices.

32. Where an enhancement is claimed on the ground of a rise in prices—

- (a) the Court shall compare the average prices during the decennial period immediately preceding the institution of the suit with the average prices during such other decennial period as it may appear equitable and practicable to take for comparison;
- (b) the enhanced rent shall bear to the previous rent the same proportion as the average prices during the last decennial period bear to the average prices during the previous decennial period taken for purposes of comparison: provided that, in calculating this proportion, the average

prices during the later period shall be reduced by one-third of their excess over the average prices during the earlier period;

- (c) if in the opinion of the Court it is not practicable to take the decennial periods prescribed in clause (a), the Court may, in its discretion, substitute any shorter periods therefor.

Rules as to enhance-
ment on ground of land-
lord's improvement.

33. (1) Where an enhancement is claimed on the ground of a landlord's improvement—

- (a) the Court shall not grant an enhancement unless the improvement has been registered in accordance with this Act;
- (b) in determining the amount of enhancement the Court shall have regard to—
- the increase in the productive powers of the land caused or likely to be caused by the improvement,
 - the cost of the improvement,
 - the cost of the cultivation required for utilizing the improvement, and
 - the existing rent and the ability of the land to bear a higher rent.

(2) A decree under this section shall, on the application of the tenant or his successor in interest, be subject to re-consideration in the event of the improvement not producing or ceasing to produce the estimated effect.

Rules as to enhance-
ment on ground of in-
crease in productive
powers due to fluvial
action.

34. Where an enhancement is claimed on the ground of an increase in productive powers due to fluvial action—

- (a) the Court shall not take into account any increase which is merely temporary or casual;
- (b) the Court may enhance the rent to such an amount as it may deem fair and equitable, but not so as to give the landlord more than one-half of the value of the net increase in the produce of the land.

35. Notwithstanding anything in the foregoing sections, the Court shall not in any case decree any enhancement which is under the circumstances of the case unfair or inequitable.

Enhancement by suit
to be fair and equitable.

36. If the Court passing a decree for enhancement considers that the immediate enforcement of the decree in its full extent will be attended with hardship to the raiyat, it may direct that the enhancement shall be gradual; that is to say, that the rent shall increase

*Bengal Tenancy Act.**(Chapter V.—Occupancy-raiyats.—Secs. 37-40.)*

Enhancement of rent. yearly by degrees for any number of years not exceeding five until the limit of the enhancement decreed has been reached.

37. (1) A suit instituted for the enhancement of the rent of a holding on the ground that the rate of rent paid is below the prevailing rate, or on the ground

Limitation of right to bring successive enhancement suits.

of a rise in prices, shall not be entertained if within the fifteen years next preceding its institution the rent of the holding has been enhanced by a contract made after the second day of March, 1883, or if within the said period of fifteen years the rent has been commuted under section 40, or a decree has been passed under this Act or any enactment repealed by this Act enhancing the rent on either of the grounds aforesaid or on any ground corresponding thereto or dismissing the suit on the merits.

1882. (2) Nothing in this section shall affect the provisions of section 378 of the Code of Civil Procedure.

Reduction of rent.

Reduction of rent. **38. (1)** An occupancy-raiyat holding a money-rent may institute a suit for the reduction of his rent on the following grounds, and, except as hereinafter provided in the case of a diminution of the area of the holding, not otherwise, (namely):—

(a) on the ground that the soil of the holding has without the fault of the raiyat become permanently deteriorated by a deposit of sand or other specific cause, sudden or gradual, or

(b) on the ground that there has been a fall, not due to a temporary cause, in the average local prices of staple food-crops during the currency of the present rent.

(2) In any suit instituted under this section, the Court may direct such reduction of the rent as it thinks fair and equitable.

Price-lists.

Price-lists of staple food-crops. **39. (1)** The Collector of every district shall prepare, monthly, or at shorter intervals, periodical lists of the market-prices of staple food-crops grown in such local areas as the Local Government may from time to time direct, and shall submit them to the Board of Revenue for approval or revision.

(2) The Collector may, if so directed by the Local Government, prepare for any local area like rice-lists relating to such past times as the Local Government thinks fit, and shall submit the lists prepared to the Board of Revenue for approval or revision.

Price-lists. (3) The Collector shall, one month before submitting a price-list to the Board of Revenue under this section, publish it in the prescribed manner within the local area to which it relates, and if any landlord or tenant of land within the local area, within the said period of one month, presents to him in writing any objection to the list, he shall submit the same to the Board of Revenue with the list.

(4) The price-lists shall, when approved or revised by the Board of Revenue, be published in the official Gazette; and any manifest error in any such list discovered after its publication may be corrected by the Collector with the sanction of the Board of Revenue.

(5) The Local Government shall cause to be compiled from the periodical lists prepared under this section lists of the average prices prevailing throughout each year, and shall cause them to be published annually in the official Gazette.

(6) In any proceedings under this chapter for an enhancement or reduction of rent on the ground of a rise or fall in prices, the Court shall refer to the lists published under this section, and shall presume that the prices shown in the lists prepared for any year subsequent to the passing of this Act are correct, unless and until it is proved that they are incorrect.

(7) The Local Government, subject to the control of the Governor General in Council, shall make rules for determining what are to be deemed staple food-crops in any local area and for the guidance of officers preparing price-lists under this section.

Commutation.

Commutation of rent payable in kind. **40. (1)** Where an occupancy-raiyat pays for a holding rent in kind, or on the estimated value of a portion of the crop, or at rates varying with the crop, or partly in one of those ways and partly in another, either the raiyat or his landlord may apply to have the rent commuted to a money-rent.

(2) The application may be made to the Collector or Sub-divisional Officer, or to an officer making a settlement of rents under Chapter X, or to any other officer specially authorized in this behalf by the Local Government.

(3) On the receipt of the application the officer may determine the sum to be paid as money-rent, and may order that the raiyat shall, in lieu of paying his rent in kind, or otherwise as aforesaid, pay the sum so determined.

(4) In making the determination the officer shall have regard to—

(a) the average money-rent payable by occupancy-raiyats for land of a similar description and with similar advantages in the vicinity;

*Bengal Tenancy Act.**(Chapter VI.—Non-occupancy-raiyats.—Secs. 41—46.)*

- mutation.* (b) the average value of the rent actually received by the landlord during the preceding ten years or during any shorter period for which evidence may be available; and
- (c) the charges incurred by the landlord in respect of irrigation under the system of rent in kind, and the arrangements made on commutation for continuing those charges.

(5) The order shall be in writing, shall state the grounds on which it is made, and the time from which it is to take effect, and shall be subject to appeal in like manner as if it were an order made in an ordinary revenue proceeding.

(6) If the application is opposed, the officer shall consider whether under all the circumstances of the case it is reasonable to grant it, and shall grant or refuse it accordingly. If he refuses it, he shall record in writing the reasons for the refusal.

CHAPTER VI.

NON-OCCUPANCY-RAIYATS.

41. This chapter shall apply to raiyats not having a right of occupancy, who are in this Act referred to as non-occupancy-raiyats.

42. When a non-occupancy-raiyat is admitted to the occupation of land, he shall become liable to pay such rent as may be agreed on between himself and his landlord at the time of his admission.

43. The rent of a non-occupancy-raiyat shall not be enhanced except by registered agreement or by agreement under section 46 :

Provided that nothing in this section shall prevent a landlord from recovering rent at the rate at which it has been actually paid for a continuous period of not less than three years immediately preceding the period for which the rent is claimed.

44. A non-occupancy-raiyat shall, subject to the provisions of this Act, be liable to ejectment on one or more of the following grounds, and not otherwise (namely) :—

- (a) on the ground that he has failed to pay an arrear of rent;
- (b) on the ground that he has used the land in a manner which renders it unfit for the purposes of the tenancy, or that he has broken a condition consistent with this Act and on breach of which he is, under the terms of a contract between himself and his landlord, liable to be ejected;
- (c) where he has been admitted to occupation of the land under a registered lease, on the ground that the term of the lease has expired;

- (d) on the ground that he has refused to agree to pay a fair and equitable rent determined under section 46, or that the term for which he is entitled to hold at such a rent has expired.

45. A suit for ejectment on the ground of the expiration of the term of a lease shall not be instituted against a non-occupancy-raiyat unless notice to quit has been served on the raiyat not less than six months before the expiration of the term, and shall not be instituted after six months from the expiration of the term.

46. (1) A suit for ejectment on the ground of refusal to agree to an enhancement of rent shall not be instituted against a non-occupancy-raiyat unless the landlord has tendered to the raiyat an agreement to pay the enhanced rent, and the raiyat has within three months before the institution of the suit refused to execute the agreement.

(2) A landlord desiring to tender an agreement to a raiyat under this section may file it in the office of such Court or officer as the Local Government appoints in this behalf for service on the raiyat. The Court or officer shall forthwith cause it to be served on the raiyat in the prescribed manner, and when it has been so served it shall for the purposes of this section be deemed to have been tendered.

(3) If a raiyat on whom an agreement has been served under sub-section (2) executes it, and within one month from the date of service files it in the office from which it issued, it shall take effect from the commencement of the agricultural year next following.

(4) When an agreement has been executed and filed by a raiyat under sub-section (3), the Court or officer in whose office it is so filed shall forthwith cause a notice of its being so executed and filed to be served on the landlord in the prescribed manner.

(5) If the raiyat does not execute the agreement and file it under sub-section (3), he shall be deemed for the purposes of this section to have refused to execute it.

(6) If a raiyat refuses to execute an agreement tendered to him under this section, and the landlord thereupon institutes a suit to eject him, the Court shall determine what rent is fair and equitable for the holding.

(7) If the raiyat agrees to pay the rent so determined, he shall be entitled to remain in occupation of his holding at that rent for a term of five years from the date of the agreement, but on the expiration of that term shall be liable to ejectment under the conditions mentioned in the last foregoing section, unless he has acquired a right of occupancy.

*Bengal Tenancy Act.**(Chapter VII.—Under-raiyats.—Chapter VIII.—General Provisions as to Rent.—Secs. 47—52.)*

(8) If the raiyat does not agree to pay the rent so determined, the Court shall pass a decree for ejectment.

(9) In determining what rent is fair and equitable, the Court shall have regard to the rents generally paid by raiyats for land of a similar description and with like advantages in the same village.

(10) A decree for ejectment passed under this section shall take effect from the end of the agricultural year in which it is passed.

47. Where a raiyat has been in occupation of land and a lease is executed with a view to a continuance of his occupation, he is not to be deemed to be admitted to occupation by that lease for the purposes of this chapter, notwithstanding that the lease may purport to admit him to occupation.

CHAPTER VII.

UNDER-RAIYATS.

48. The landlord of an under-raiyat holding at a money-rent shall not be entitled to recover rent exceeding the rent which he himself pays by more than the following percentage of the same, (namely):—

- (a) when the rent payable by the under-raiyat is payable under a registered lease or agreement—fifty per cent.; and
- (b) in any other case—twenty-five per cent.

49. An under-raiyat shall not be liable to be ejected by his landlord, except—

- (a) on the expiration of the term of a written lease;
- (b) when holding otherwise than under a written lease, at the end of the agricultural year next following the year in which a notice to quit is served upon him by his landlord.

CHAPTER VIII.

GENERAL PROVISIONS AS TO RENT.

Rules and presumptions as to amount of rent.

50. (1) Where a tenure-holder or raiyat and his predecessors in interest have held at a rent or rate of rent which has not been changed from the time of the Permanent Settlement, the rent or rate of rent shall not be liable to be increased except on the ground of an alteration in the area of the tenure or holding.

(2) If it is proved in any suit or other proceeding under this Act that either a tenure-holder or raiyat and his predecessors in interest have held at a rent or rate of rent which has not been changed during the twenty years immediately before the institution of the suit or proceeding, it shall be presumed, until the contrary is shown, that they have held at that rent or rate of rent from the time of the Permanent Settlement:

Provided that if it is required by or under any enactment that in any local area tenancies, or any classes of tenancies, at fixed rents or rates of rent shall be registered as such on, or before, a date specified by or under the enactment, the foregoing presumption shall not after that date apply to any tenancy or, as the case may be, to any tenancy of that class in that local area unless the tenancy has been so registered.

(3) The operation of this section, so far as it relates to land held by a raiyat, shall not be affected by the fact of the land having been separated from other land which formed with it a single holding, or amalgamated with other land into one holding.

(4) Nothing in this section shall apply to a tenure held for a term of years or determinable at the will of the landlord.

51. If a question arises as to the amount of a tenant's rent or the conditions under which he holds in any agricultural year, he shall be presumed, until the contrary is shown, to hold at the same rent and under the same conditions as in the last preceding agricultural year.

Alteration of rent on alteration of area.

52. (1) Every tenant shall—

(a) be liable to pay additional rent for all land proved by measurement to be in excess of the area for which rent has been previously paid by him, unless it is proved that the excess is due to the addition to the tenure or holding of land which having previously belonged to the tenure or holding was lost by diluvion or otherwise without any reduction of the rent being made, and

(b) be entitled to a reduction of rent in respect of any deficiency proved by measurement to exist in the area of his tenure or holding as compared with the area for which rent has been previously paid by him, unless it is proved that the deficiency is due to the loss of land which was added to the area of the tenure or holding by alluvion or otherwise, and that an addition has not been made to the rent in respect of the addition to the area.

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 53—57.)*

*tion of
alter-
area.* (2) In determining the area for which rent has been previously paid, the Court shall, if so required by any party to the suit, have regard to—

(a) the origin and conditions of the tenancy, for instance, whether the rent was a consolidated rent for the entire tenure or holding;

(b) whether the tenant has been allowed to hold additional land in consideration of an addition to his total rent or otherwise with the knowledge and consent of the landlord;

(c) the length of time during which the tenancy has lasted without dispute as to rent or area; and

(d) the length of the measure used or in local use at the time of the origin of the tenancy as compared with that used or in local use at the time of the institution of the suit.

(3) In determining the amount to be added to the rent, the Court shall have regard to the rates payable by tenants of the same class for lands of a similar description and with similar advantages in the vicinity, and, in the case of a tenure-holder, to the profits to which he is entitled in respect of the rent of his tenure, and shall not in any case fix any rent which under the circumstances of the case is unfair or inequitable.

(4) The amount abated from the rent shall bear the same proportion to the rent previously payable as the diminution of the total yearly value of the tenure or holding bears to the previous total yearly value thereof, or, in default of satisfactory proof of the yearly value of the land lost, shall bear to the rent previously payable the same proportion as the diminution of area bears to the previous area of the tenure or holding.

*Payment of rent.**ment of*

53. Subject to agreement or established usage, a mousee-rent payable by a tenant shall be paid in four equal instalments falling due on the last day of each quarter of the agricultural year.

54. (1) Every tenant shall pay each instalment of rent before sunset of the day on which it falls due.

(2) The payment shall, except in cases where a tenant is allowed under this Act to deposit his rent, be made at the landlord's village-office, or at such other convenient place as may be appointed in that behalf by the landlord:

Provided that the Local Government may from time to time make rules, either generally or for any specified local area, authorizing a tenant to pay his rent by postal money-order.

(3) Any instalment or part of an instalment of rent not duly paid at or before the time when it falls due shall be deemed an arrear.

55. (1) When a tenant makes a payment on account of rent, he may declare the year or the year and instalment to which he wishes the payment to be credited, and the payment shall be credited accordingly.

(2) If he does not make any such declaration, the payment may be credited to the account of such year and instalment as the landlord thinks fit.

Receipts and accounts.

56. (1) Every tenant who makes a payment on account of rent to his landlord shall be entitled to obtain forthwith from the landlord a written receipt for the amount paid by him, signed by the landlord.

(2) The landlord shall prepare and retain a counterfoil of the receipt.

(3) The receipt and counterfoil shall specify such of the several particulars shown in the form of receipt given in Schedule II to this Act as can be specified by the landlord at the time of payment:

Provided that the Local Government may, from time to time, prescribe or sanction a modified form either generally or for any particular local area or class of cases.

(4) If a receipt does not contain substantially the particulars required by this section, it shall be presumed, until the contrary is shown, to be an acquittance in full of all demands for rent up to the date on which the receipt was given.

57. (1) Where a landlord admits that all rent payable by a tenant to the end of the agricultural year has been paid, the tenant shall be entitled to receive from the landlord, free of charge, within three months after the end of the year, a receipt in full discharge of all rent falling due to the end of the year, signed by the landlord.

(2) Where the landlord does not so admit, the tenant shall be entitled, on paying a fee of four annas, to receive within three months after the end of the year a statement of account specifying the several particulars shown in the form of account given in Schedule II to this Act, or in such other form as may from time to time be prescribed by the Local Government either generally or for any particular local area or class of cases.

(3) The landlord shall prepare and retain a copy of the statement containing similar particulars.

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 58—63.)*

58. (1) If a landlord without reasonable cause refuses or neglects to deliver to a tenant a receipt containing the particulars prescribed by section 56 for any rent paid by the tenant, the tenant may, within three months from the date of payment, institute a suit to recover from him such penalty, not exceeding double the amount or value of that rent, as the Court thinks fit.

(2) If a landlord without reasonable cause refuses or neglects to deliver to a tenant demanding the same either the receipt in full discharge or, if the tenant is not entitled to such a receipt, the statement of account for any year prescribed in section 57, the tenant may, within the next ensuing agricultural year, institute a suit to recover from him such penalty as the Court thinks fit, not exceeding double the aggregate amount or value of all rent paid by the tenant to the landlord during the year for which the receipt or account should have been delivered.

(3) If a landlord without reasonable cause fails to prepare and retain a counterfoil or copy of a receipt or statement as required by either of the said sections, he shall be punished with fine which may extend to fifty rupees.

59. (1) The Local Government shall cause to be prepared and kept for sale to landlords at all sub-divisional offices forms of receipts with counterfoils and of statements of account suitable for use under the foregoing sections.

(2) The forms may be sold in books with the leaves consecutively numbered or otherwise as the Local Government thinks fit.

60. Where rent is due to the proprietor, manager or mortgagee of an estate, the receipt of the person registered under the Land

Registration Act, 1876, as proprietor, manager or mortgagee of that estate, or of his agent authorized in that behalf, shall be a sufficient discharge for the rent; and the person liable for the rent shall not be entitled to plead in defence to a claim by the person so registered that the rent is due to any third person.

But nothing in this section shall affect any remedy which any such third person may have against the registered proprietor, manager or mortgagee.

Deposit of rent.

61. (1) In any of the following cases, namely:—

- (a) when a tenant tenders money on account of rent and the landlord refuses to receive it or refuses to grant a receipt for it;
- (b) when a tenant bound to pay money on account of rent has reason to believe, owing to a tender having been refused or a receipt withheld on a previous occasion, that the person to whom his

rent is payable will not be willing to receive it and to grant him a receipt for it; *Deposit of rent.*

- (c) when the rent is payable to co-sharers jointly, and the tenant is unable to obtain the joint receipt of the co-sharers for the money, and no person has been empowered to receive the rent on their behalf; or

- (d) when the tenant entertains a *bona fide* doubt as to who is entitled to receive the rent,

the tenant may present to the Court having jurisdiction to entertain a suit for the rent of his tenure or holding an application in writing for permission to deposit in the Court the full amount of the money then due.

(2) The application shall contain a statement of the grounds on which it is made; shall state—

in cases (a) and (b), the name of the person to whose credit the deposit is to be entered,

in case (c), the names of the sharers to whom the rent is due, or of so many of them as the tenant may be able to specify, and

in case (d), the names of the person to whom the rent was last paid and of the person or persons now claiming it;

shall be signed and verified, in the manner prescribed in section 52 of the Code of Civil Procedure, by the tenant, or, where he is not personally cognizant of the facts of the case, by some person so cognizant; and shall be accompanied by a fee of such amount as the Local Government, from time to time, by rule, directs.

62. (1) If it appears to the Court to which an application is made under the last foregoing section that the applicant is entitled under that section to deposit the rent, it shall receive the rent and give a receipt for it under the seal of the Court.

(2) A receipt given under this section shall operate as an acquittance for the amount of the rent payable by the tenant and deposited as aforesaid, in the same manner and to the same extent as if that amount of rent had been received—

in cases (a) and (b) of the last foregoing section, by the person specified in the application as the person to whose credit the deposit was to be entered;

in case (c) of that section, by the co-sharers to whom the rent is due; and

in case (d) of that section, by the person entitled to the rent.

63. (1) The Court receiving the deposit shall forthwith cause to be affixed in a conspicuous place at the Court-house a notification of the receipt thereof, containing a statement of all material particulars.

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 64-69.)*

(2) If the amount of the deposit is not paid away under the next following section, within the period of fifteen days next following the date on which the notification is so affixed, the Court shall forthwith—

in cases (a) and (b) of section 61, cause a notice of the receipt of the deposit to be served, free of charge, on the person specified in the application as the person to whose credit the deposit was to be entered;—

in case (c) of that section, cause a notice of the receipt of the deposit to be posted at the landlord's village-office or in some conspicuous place in the village in which the holding is situate; and

in case (d) of that section, cause a like notice to be served, free of charge, on every person who it has reason to believe claims or is entitled to the deposit.

64. (1) The Court may pay the amount of the deposit to any person appearing to it to be entitled to the same, or may, if it thinks fit, retain the amount pending the decision of a Civil Court as to the person so entitled.

(2) The payment may, if the Local Government so direct, be made by postal money-order.

(3) If no payment is made under this section before the expiration of three years from the date on which a deposit is made, the amount deposited may, in the absence of any order of a Civil Court to the contrary, be repaid to the depositor upon his application and on his returning the receipt given by the Court with which the rent was deposited.

(4) No suit or other proceeding shall be instituted against the Secretary of State for India in Council, or against any officer of the Government, in respect of anything done by a Court receiving a deposit under the foregoing sections; but nothing in this section shall prevent any person entitled to receive the amount of any such deposit from recovering the same from a person to whom it has been paid under this section.

Arrears of rent.

65. Where a tenant is a permanent tenure-holder, a raiyat holding at fixed rates or an occupancy-raiyat, he shall not be liable to ejectment for arrears of rent, but his tenure or holding shall be liable to sale in execution of a decree for the rent thereof, and the rent shall be a first charge thereon.

66. (1) When an arrear of rent remains due from a tenant not being a permanent tenure-holder, a raiyat holding at fixed rates or an occupancy-raiyat, at

the end of the Bengali year where that year prevails, or at the end of the month of Jeyt where the Fasli or Amli year prevails, the landlord may, whether he has obtained a decree for the recovery of the arrear or not, and whether he is entitled by the terms of any contract to eject the tenant for arrears or not, institute a suit to eject the tenant.

(2) In a suit for ejectment for an arrear of rent a decree passed in favour of the plaintiff shall specify the amount of the arrear and of the interest (if any) due thereon, and the decree shall not be executed if that amount and the costs of the suit are paid into Court within fifteen days from the date of the decree, or, when the Court is closed on the fifteenth day, on the day upon which the Court reopens.

(3) The Court may for special reasons extend the period of fifteen days mentioned in this section.

67. An arrear of rent shall bear simple interest at the rate of twelve per centum per annum from the expiration of that quarter of the agricultural year in which the instalment falls due to the institution of the suit.

68. (1) If, in any suit brought for the recovery of arrears of rent, it appears to the Court that the defendant has, without reasonable or probable cause, neglected or refused to pay the amount of rent due by him, the Court may award to the plaintiff, in addition to the amount decreed for rent and costs, such damages, not exceeding twenty-five per centum on the amount of rent decreed, as it thinks fit:

Provided that interest shall not be decreed when damages are awarded under this section.

(2) If, in any suit brought for the recovery of arrears of rent, it appears to the Court that the plaintiff has instituted the suit without reasonable or probable cause, the Court may award to the defendant, by way of damages, such sum, not exceeding twenty-five per centum on the whole amount claimed by the plaintiff, as it thinks fit.

Produce-rents.

69. (1) Where rent is taken by appraisement or division of the produce,—

(a) if either the landlord or the tenant neglects to attend, either personally or by agent, at the proper time for making the appraisement or division, or

(b) if there is a dispute about the quantity, value or division of the produce,

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 70-75.)*

the Collector may, on the application of either party, and on his depositing such sum on account of expenses as the Collector may require, make an order appointing such officer as he thinks fit to appraise or divide the produce.

(2) The Collector may, without such an application, make the like order in any case where in the opinion of the District or Sub-divisional Magistrate the making of the order would be likely to prevent a breach of the peace.

(3) Where a Collector makes an order under this section, he may, by order, prohibit the removal of the produce until the appraisal or division has been effected.

70. (1) When a Collector appoints an officer under the last foregoing section, the Collector may, in his discretion, direct the officer to associate with himself any other persons as assessors, and may give him instructions regarding the number, qualifications and mode of selection of those assessors (if any), and the procedure to be followed in making the appraisal or division; and the officer shall conform to the instructions so given.

(2) The officer shall, before making an appraisal or division, give notice to the landlord and tenant of the time and place at which the appraisal or division will be made; but if either the landlord or the tenant fails to attend either personally or by agent, he may proceed *ex parte*.

(3) When the officer has made the appraisal or division, he shall submit a report of his proceedings to the Collector.

(4) The Collector shall consider the report, and, after giving the parties an opportunity of being heard and making such enquiry (if any) as he may think necessary, shall pass such order thereon as he thinks just.

(5) The Collector may, if he thinks fit, refer any question in dispute between the parties for the decision of a Civil Court, but, subject as aforesaid, his order shall be final and shall, on application to a Civil Court by the landlord or the tenant, be enforceable as a decree.

(6) Where the officer makes an appraisal, the appraisal papers shall be filed in the Collector's office.

71. (1) Where rent is taken by appraisal of the produce, the tenant shall be entitled to the exclusive possession of the produce.

(2) Where rent is taken by division of the produce, the tenant shall be entitled to the exclusive possession of the whole produce until it is divided, but shall not be entitled to remove any portion of

the produce from the threshing-floor at such a time or in such a manner as to prevent the due division thereof at the proper time. *Produce-rents.*

(3) In either case the tenant shall be entitled to cut and harvest the produce in due course of husbandry without any interference on the part of the landlord.

(4) If the tenant removes any portion of the produce at such a time or in such a manner as to prevent the due appraisal or division thereof at the proper time, the produce shall be deemed to have been as full as the fullest crop of the same description appraised in the neighbourhood on similar land for that harvest.

Liability for rent on change of landlord or after transfer of tenure or holding.

72. (1) A tenant shall not, when his landlord's interest is transferred, be liable to the transferee for rent which became due after the transfer and was paid to the landlord whose interest was so transferred, unless the transferee has before the payment given notice of the transfer to the tenant.

(2) Where there is more than one tenant paying rent to the landlord whose interest is transferred, a general notice from the transferee to the tenants published in the prescribed manner shall be a sufficient notice for the purposes of this section.

73. When an occupancy-riyat transfers his holding without the consent of the landlord, the transferor and transferee shall be jointly and severally liable to the landlord for arrears of rent accruing due after the transfer, unless and until notice of the transfer is given to the landlord in the prescribed manner.

Illegal Cesses, &c.

74. All impositions upon tenants under the designation of *abwáb*, *mahá*, *cruses*, &c., *Abwáb*, &c., illegal, *tut*, or other like appellations, in addition to the actual rent, shall be illegal, and all stipulations and reservations for the payment of such shall be void.

75. Every tenant from whom, except under any special enactment for the time being in force, any sum of money or any portion of the produce of his land is exacted by his landlord in excess of the rent lawfully payable, may, within six months from the date of the exaction, institute a suit to recover from the landlord, in addition to the amount or value of what is so exacted, such sum by way of penalty as the Court thinks fit, not exceeding

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 76—80.)*

two hundred rupees; or, when double the amount or value of what is so exacted exceeds two hundred rupees, not exceeding double that amount or value.

CHAPTER IX.

MISCELLANEOUS PROVISIONS AS TO LANDLORDS AND TENANTS.

Improvements.

Improvements. 76. (1) For the purposes of this Act, the term "improvement," used with reference to a raiyat's holding, shall mean any work which adds to the value of the holding, which is suitable to the holding and consistent with the purpose for which it was let, and which, if not executed on the holding, is either executed directly for its benefit, or is, after execution, made directly beneficial to it.

(2) Until the contrary is shown, the following shall be presumed to be improvements within the meaning of this section:—

- (a) the construction of wells, tanks, water-channels and other works for the storage, supply or distribution of water for the purposes of agriculture, or for the use of men and cattle employed in agriculture;
- (b) the preparation of land for irrigation;
- (c) the drainage, reclamation from rivers or other waters, or protection from floods, or from erosion or other damage by water, of land used for agricultural purposes, or waste-land which is culturable;
- (d) the reclamation, clearance, enclosure or permanent improvement of land for agricultural purposes;
- (e) the renewal or re-construction of any of the foregoing works, or alterations therein, or additions thereto; and
- (f) the erection of a suitable dwelling-house for the raiyat and his family, together with all necessary out-offices.

(3) But no work executed by the raiyat of a holding shall be deemed to be an improvement for the purposes of this Act if it substantially diminishes the value of his landlord's property.

77. (1) Where a raiyat holds at fixed rates or has an occupancy-right in his holding, neither the raiyat nor his landlord shall, as such, be entitled to prevent the other from making an improvement in respect of the holding, except on the ground that he is willing to make it himself.

(2) If both the raiyat and his landlord wish to make the same improvement, the raiyat shall have the prior right to make it, unless it affects another holding or other holdings under the same landlord.

Collector to decide 78. If a question arises question as to right to between the raiyat and his make improvement, &c. landlord—

- (a) as to the right to make an improvement, or
- (b) as to whether a particular work is an improvement,

the Collector may, on the application of either party, decide the question, and his decision shall be final.

79. (1) A non-occupancy-raiyat shall be entitled Right to make im- to construct, maintain and provevements in case of repair a well for the irriga- non-occupancy-holding. tion of his holding, with all works incidental thereto, and to erect a suitable dwelling-house for himself and his family, with all necessary out-offices; but shall not, except as aforesaid and as next hereinafter provided, be entitled to make any other improvement in respect of his holding without his landlord's permission.

(2) A non-occupancy-raiyat who would, but for the want of his landlord's permission, be entitled to make an improvement in respect of his holding, may, if he desires that the improvement be made, deliver, or cause to be delivered, to his landlord a request in writing calling upon him to make the improvement within a reasonable time; and, if the landlord is unable or neglects to comply with that request, may make the improvement himself.

80. (1) A landlord may, by application to such Registration of land- Revenue-officer as the Local lords' improvements. Government may appoint, register any improvement which he has lawfully made or which has been lawfully made at his expense or which he has assisted a tenant in making.

(2) The application shall be in such form, shall contain such information, and shall be verified in such manner, by local inquiry or otherwise, as the Local Government from time to time by rule directs.

(3) The officer receiving the application may reject it if it has not been made within twelve months—

- (a) in the case of improvements made before the commencement of this Act—from the commencement of this Act;
- (b) in the case of improvements made after the commencement of this Act—from the date of the completion of the work.

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 81—86.)*

81. (1) If any landlord or tenant of a holding desires that evidence relating to any improvement made in respect thereof be recorded, he may apply to a Revenue-officer, who shall thereupon, at a time and place of which notice shall be given to the parties, record the evidence, unless he considers that there are no reasonable grounds for making the application, or it is made to appear that the subject-matter thereof is under inquiry in a Civil Court.

(2) When any matter has been recorded under this section, the record thereof shall be admissible in evidence in any subsequent proceedings between the landlord and tenant or any persons claiming under them.

82. (1) Every raiyat who is ejected from his holding shall be entitled to compensation for improvements which have been made in respect thereof in accordance with this Act by him, or by his predecessor in interest, and for which compensation has not already been paid.

(2) Whenever a Court makes a decree or order for the ejectment of a raiyat, it shall determine the amount of compensation (if any) due under this section to the raiyat for improvements, and shall make the decree or order of ejectment conditional on the payment of that amount to the raiyat.

(3) No compensation under this section for an improvement shall be claimable where the raiyat has made the improvement in pursuance of a contract or under a lease binding him, in consideration of some substantial advantage to be obtained by him, to make the improvement without compensation, and he has obtained that advantage.

(4) Improvements made by a raiyat between the 2nd day of March, 1883, and the commencement of this Act shall be deemed to have been made in accordance with this Act.

(5) The Local Government may, from time to time, by notification in the official Gazette, make rules requiring the Court to associate with itself, for the purpose of estimating the compensation to be awarded under this section for an improvement, such number of assessors as the Local Government thinks fit, and determining the qualifications of those assessors and the mode of selecting them.

83. (1) In estimating the compensation to be awarded under the last foregoing section for an improvement, regard shall be had—

- (a) to the amount by which the value, or the produce, of the holding, or the value of that produce, is increased by the improvement;
- (b) to the condition of the improvement, and the probable duration of its effects;

(c) to the labour and capital required for the making of such an improvement;

(d) to any reduction or remission of rent or any other advantage given by the landlord to the raiyat in consideration of the improvement; and

(e) in the case of a reclamation or of the conversion of unirrigated into irrigated land, to the length of time during which the raiyat has had the benefit of the improvement at an unenhanced rent.

(2) When the amount of the compensation has been assessed, the Court may, if the landlord and raiyat agree, direct that, instead of being paid wholly in money, it shall be made wholly or partly in some other way.

Acquisition of land for building and other purposes.

84. A Civil Court may, on the application of the landlord of a holding, and on being satisfied that he is desirous of acquiring the holding or part thereof for some reasonable and sufficient purpose having relation to the good of the holding or of the estate in which it is comprised, including the use of the ground as building ground, or for any religious, educational or charitable purpose,

and on being satisfied on the certificate of the Collector that the purpose is reasonable and sufficient, authorise the acquisition thereof by the landlord upon such conditions as the Court may think fit, and require the tenant to sell his interest in the whole or such part of the holding to the landlord upon such terms as may be approved by the Court, including full compensation to the tenant.

Sub-letting.

85. (1) If a raiyat sub-lets otherwise than by a registered instrument, the sub-lease shall not be valid against his landlord unless made with the landlord's consent.

(2) A sub-lease by a raiyat shall not be admitted to registration if it purports to create a term exceeding nine years.

(3) Where a raiyat has, without the consent of his landlord, granted a sub-lease by an instrument registered before the commencement of this Act, the sub-lease shall not be valid for more than nine years from the commencement of this Act.

Surrender and abandonment.

86. (1) A raiyat not bound by a lease or other agreement for a fixed period may, at the end of any agricultural year, surrender his holding.

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 87-90.)*

der
andon- (2) But, notwithstanding the surrender, the raiyat shall be liable to indemnify the landlord against any loss of the rent of the holding for the agricultural year next following the date of the surrender, unless he gives to his landlord, at least three months before he surrenders, notice of his intention to surrender.

(3) When a raiyat has surrendered his holding, the Court shall in the following cases for the purposes of sub-section (2) presume, until the contrary is shown, that such notice was so given, namely:—

(a) if the raiyat takes a new holding in the same village from the same landlord during the agricultural year next following the surrender;

(b) if the raiyat ceases, at least three months before the end of the agricultural year at the end of which the surrender is made, to reside in the village in which the surrendered holding is situate.

(4) The raiyat may, if he thinks fit, cause the notice to be served through the Civil Court within the jurisdiction of which the holding or any portion of it is situate.

(5) When a raiyat has surrendered his holding, the landlord may enter on the holding and either let it to another tenant or take it into cultivation himself.

(6) When a holding is subject to an incumbrance secured by a registered instrument, the surrender of the holding shall not be valid unless it is made with the consent of the landlord and the incumbrancer.

(7) Save as provided in the last foregoing sub-section, nothing in this section shall affect any arrangement by which a raiyat and his landlord may arrange for a surrender of the whole or a part of the holding.

87. (1) If a raiyat voluntarily abandons his residence without notice to his landlord and without arranging for payment of his rent as it falls due, and ceases to cultivate his holding either by himself or by some other person, the landlord may, at any time after the expiration of the agricultural year in which the raiyat so abandons and ceases to cultivate, enter on the holding and let it to another tenant or take it into cultivation himself.

(2) Before a landlord enters under this section, he shall file a notice in the prescribed form in the Collector's office stating that he has treated the holding as abandoned and is about to enter on it accordingly; and the Collector shall cause the notice to be published in such manner as the Local Government, by rule, directs.

(3) When a landlord enters under this section, the raiyat shall be entitled to institute a suit for recovery of possession of the land at any time not later than the expiration of two years, or, in the

case of a non-occupancy-raiyat, six months, from the date of the publication of the notice; and thereupon the Court may, on being satisfied that the raiyat did not voluntarily abandon his holding, order recovery of possession on such terms, if any, with respect to compensation to persons injured and payment of arrears of rent as to the Court may seem just.

(4) Where the whole or part of a holding has been sub-let by a registered instrument, the landlord shall, before entering under this section on the holding, offer the whole holding to the sub-lessee for the remainder of the term of the sub-lease at the rent paid by the raiyat who has ceased to cultivate the holding, and on condition of the sub-lessee paying up all arrears due from that raiyat. If the sub-lessee refuses or neglects within a reasonable time to accept the offer, the landlord may avoid the sub-lease and may enter on the holding and let it to another tenant or cultivate it himself as provided in sub-sections (1) and (2).

Sub-division of tenancy.

88. A division of a tenure or holding, or distribution of the rent payable *Sub-* in respect thereof, shall not be binding on the landlord unless it is made with his consent in writing.

Ejectment.

89. No tenant shall be ejected from his tenure or holding except in execution of a decree.

Measurements.

90. (1) Subject to the provisions of this section and any contract, a landlord may, by himself, or by any person authorized by him in this behalf, enter on and measure all land comprised in his estate or tenure, other than land exempt from the payment of revenue.

(2) A landlord shall not, without the consent of the tenant, or the written permission of the Collector, be entitled to measure land more than once in ten years, except in the following cases (namely):—

(a) where the area of the tenure or holding is liable, by reason of alluvion or diluvion, to vary from year to year, and the rent payable depends on the area;

(b) where the area under cultivation is liable to vary from year to year and the rent payable depends on the area under cultivation;

(c) where the landlord is a purchaser otherwise than by voluntary transfer and not more than two years have elapsed since the date of his entry under the purchase.

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 91-96.)*

Measurements. (3) The ten years shall be computed from the date of the last measurement, whether made before or after the commencement of this Act.

91. (1) Where a landlord desires to measure any land which he is entitled to measure under the last foregoing section, the Civil Court may, on the application of the landlord, make an order requiring the tenant to attend and point out the boundaries of the land.

(2) If the tenant refuses or neglects to comply with the order, a map or other record of the boundaries and measurements of the land, prepared under the direction of the landlord at the time when the tenant was directed to attend, shall be presumed to be correct until the contrary is shown.

92. (1) Every measurement of land made by order of a Civil Court, or of a Revenue-officer, in any suit or proceeding between a landlord and tenant, shall be made by the acre, unless the Court or Revenue-officer directs that it be made by any other specified standard.

(2) If the rights of the parties are regulated by any local measure other than the acre, the acre shall be converted into the local measure for the purposes of the suit or proceeding.

(3) The Local Government may, after local enquiry, make rules declaring for any local area the standard or standards of measurement locally in use in that area, and every declaration so made shall be presumed to be correct until the contrary is shown.

Managers.

Managers. **93.** When any dispute exists between co-owners of an estate or tenure as to the management thereof, and in consequence there has ensued, or is likely to ensue,

- (a) inconvenience to the public, or
(b) injury to private rights,

the District Judge may, on the application in case (a) of the Collector, and in case (b) of any one having an interest in the estate or tenure, direct a notice to be served on all the co-owners, calling on them to show cause why they should not appoint a common manager:

Provided that a co-owner of an estate or tenure shall not be entitled to apply under this section unless he is actually in possession of the interest he claims, and, if he is a co-owner of an estate, unless his name and the extent of his interest are registered under the Land Registration Act, 1876.

94. If the co-owners fail to show cause as aforesaid within one month after service of a notice under the last foregoing section,

the District Judge may make an order directing them to appoint a common manager, and a copy of the order shall be served on any co-owner who did not appear before it was made.

Managers.

95. If the co-owners do not, within such period, not being less than one month after the making of an order under the last foregoing section, as the District Judge may fix in this behalf, or, where the order has been served as directed by that section, within a like period after such service, appoint a common manager and report the appointment for the information of the District Judge, the District Judge may, unless it is shown to his satisfaction that there is a prospect of a satisfactory arrangement being made within a reasonable time,—

- (a) direct that the estate or tenure be managed by the Court of Wards in any case in which the Court of Wards consents to undertake the management thereof; or
(b) in any case appoint a manager.

96. The Local Government may nominate a person for any local area to manage all estates and tenures within that local area for which it may be necessary to appoint a manager under clause (b) of the last foregoing section; and, when any person has been so nominated, no other person shall be appointed manager under that clause by the District Judge, unless in the case of any estate the Judge thinks fit to appoint one of the co-owners themselves as manager.

97. In any case in which the Court of Wards undertakes under section 95 the management of an estate or tenure, so much of the provisions of the Court of Wards Act, 1879, as relates to the management of immoveable property shall apply to the management.

98. (1) A manager appointed under section 95 may, if the District Judge thinks fit, be remunerated by a fixed salary or percentage of the money collected by him as manager, or partly in one way and partly in the other, as the District Judge from time to time directs.

(2) He shall give such security for the proper discharge of his duties as the District Judge directs.

(3) He shall, subject to the control of the District Judge, have, for the purposes of management, the same powers as the co-owners jointly might but for his appointment have exercised, and the co-owners shall not exercise any such power.

*Bengal Tenancy Act.**(Chapter X.—Record-of-rights and Settlement of Rents.—Secs. 99-104.)*

(4) He shall deal with and distribute the profits in accordance with the orders of the District Judge.

(5) He shall keep regular accounts, and allow the co-owners or any of them to inspect and take copies of those accounts.

(6) He shall pass his accounts at such period and in such form as the District Judge may direct.

(7) He may make any application which the proprietors could make under section 103.

(8) He shall be removable by the order of the District Judge, and not otherwise.

99. When an estate or tenure has been placed under the management of the Court of Wards, or a manager has been appointed for the same under section 95, the District Judge may at any time direct that the management of it be restored to the co-owners, if he is satisfied that the management will be conducted by them without inconvenience to the public or injury to private rights.

100. The High Court may, from time to time, make rules defining the powers and duties of managers under the foregoing sections.

CHAPTER X.

RECORD-OF-RIGHTS AND SETTLEMENT OF RENTS.

101. (1) The Local Government may, in any case with the previous sanction of the Governor General in Council, and may, if it thinks fit, without such sanction in any of the cases next hereinafter mentioned, make an order directing that a survey be made, and a record-of-rights be prepared, in respect of the lands in a local area by a Revenue-officer.

(2) The cases in which an order may be made under this section without the previous sanction of the Governor General in Council are the following (namely) :—

(a) where the landlord or a large proportion of the landlords or of the tenants applies for such an order and deposits, or gives security for, such amount, for the payment of expenses, as the Local Government directs;

(b) where the preparation of such a record is calculated to settle or avert a serious dispute existing or likely to arise between the tenants and their landlords generally;

(c) where the local area is comprised in an estate or tenure which belongs to or is managed by the Government or the Court of Wards; and

(d) where a settlement of revenue is being made in respect of the local area.

(3) A notification in the official Gazette of an order under this section shall be conclusive evidence that the order has been duly made.

102. Where an order is made under the last foregoing section, the particulars to be recorded shall be specified in the order, and may include, either without or in addition to other particulars, some or all of the following, namely :—

(a) the name of each tenant;

(b) the class to which he belongs, that is to say, whether he is a tenure-holder, raiyat holding at fixed rates, occupancy-raiyat, non-occupancy-raiyat or under-raiyat, and, if he is a tenure-holder, whether he is a permanent tenure-holder or not, and whether his rent is liable to enhancement during the continuance of his tenure;

(c) the situation, quantity and boundaries of the land held by him;

(d) the name of his landlord;

(e) the rent payable;

(f) the mode in which that rent has been fixed, whether by contract, by order of a Court, or otherwise;

(g) if the rent is a gradually increasing rent, the time at which, and the steps by which, it increases;

(h) the special conditions and incidents, if any, of the tenancy.

103. On the application of a proprietor or tenure-holder, and on his depositing or giving security for the required amount for expenses, a Revenue-officer may, subject to and in accordance with rules made in this behalf by the Local Government, ascertain and record the particulars specified in the last foregoing section with respect to the estate or tenure or any part thereof.

104. (1) When, in any proceeding under this chapter, it does not appear that the tenant is holding land in excess of or less than that for which he is paying rent, and neither the landlord nor the tenant applies for a settlement of rent, the officer shall record the rent payable by the tenant, and the land in respect of which the rent is payable.

(2) When it appears that a tenant is holding land in excess of, or less than, that for which he is

*Bengal Tenancy Act.**(Chapter X.—Record-of-rights and Settlement of Rents.—Secs. 105-112.)*

paying rent, or either the landlord or the tenant applies for a settlement of rent, or in any case under section 101, sub-section (2), clause (d), the officer shall settle a fair and equitable rent in respect of the land held by the tenant.

(3) In settling rents under this section, the officer shall presume, until the contrary is proved, that the existing rent is fair and equitable, and shall have regard to the rules laid down in this Act for the guidance of the Civil Court in increasing or reducing rents, as the case may be.

105. (1) When the Revenue-officer has completed a record made under this chapter, he shall cause a draft thereof to be locally published in the prescribed manner and for the prescribed period, and shall receive and consider any objection which may be made to any entry therein during the period of publication.

(2) After the expiration of this period the Revenue-officer shall finally frame the record, and shall cause it to be locally published in the prescribed manner, and the publication shall be conclusive evidence that the record has been duly made under this chapter.

106. If at any time before the final publication of the record under the last foregoing section a dispute arises as to the correctness of any entry (not being an entry of a rent settled under this chapter), or as to the propriety of any omission, which the Revenue-officer proposes to make or has made therein or therefrom, the Revenue-officer shall hear and decide the dispute.

107. In all proceedings for the settlement of rents under this chapter, and in all proceedings under the last foregoing section, the Revenue-officer shall, subject to rules made by the Local Government under this Act, adopt the procedure laid down in the Code of Civil Procedure for the trial of suits, and his decision in every such proceeding shall have the force of a decree.

108. (1) The Local Government shall appoint one or more persons to be a Special Judge or Special Judges for the purpose of hearing appeals from the decisions of Revenue-officers under this chapter.

(2) An appeal shall lie to the Special Judge from the decision of a Revenue-officer under this chapter, and the provisions of the Code of Civil Procedure relating to appeals shall, as nearly as may be, apply to all such appeals.

(3) Subject to the provisions of Chapter XLII of the Code of Civil Procedure, an appeal shall lie to the High Court from the decision of a Special Judge in any case under section 108 as if he were a Court subordinate to the High Court within the meaning of the first section of that chapter:

Provided that, if in a second appeal the High Court alters the decision of the Special Judge in respect of any of the particulars with reference to which the rent of any tenure or holding has been settled, the Court may settle a new rent for the tenure or holding, but in so doing shall be guided by the rents of the other tenures or holdings of the same class comprised in the same record as ascertained or settled under section 104.

109. (1) Every record made under this chapter shall distinguish between the undisputed entries in record to be presumptive evidence and the disputed entries therein.

(2) Every undisputed entry in the record shall be presumed to be correct until the contrary is proved.

110. When any rent is settled under this chapter, the settlement shall take effect from the beginning of the agricultural year next after the final publication of the record.

111. When an order has been made under section 101,—

- (a) a Civil Court shall not, until the final publication of the record, entertain a suit or application for the alteration of the rent or the determination of the status of any tenant in the area to which the order applies; and
- (b) the High Court may, if it thinks fit, transfer to the Revenue-officer any proceedings pending in a Civil Court for the alteration of any such rent or for the determination of any of the matters specified or referred to in section 102.

112. (1) The Local Government, with the previous sanction of the Governor General in Council, may, on being satisfied that the exercise of the powers hereinafter mentioned is necessary in the interests of public order or of the local welfare, invest a Revenue-officer acting under this chapter with the following powers or either of them, namely:—

- (a) power to settle all rents;
- (b) power, when settling rents, to reduce rents if in the opinion of the officer the maintenance of existing rents would on any ground, whether specified in this Act or not, be unfair or inequitable.

(2) The powers given under this section may be made exercisable within a specified area either generally or with reference to specified cases or classes of cases.

(3) When the Local Government takes any action under this section, the settlement-record prepared by the Revenue-officer shall not take effect until it has been finally confirmed by the Governor General in Council.

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Bengal Tenancy Act.

(Chapter XI.—Record of Proprietors' Private Lands.—Secs. 113—120.)

(Chapter XII.—Distraint.—Sec. 121.)

113. When the rent of a tenure or holding is settled under this chapter, Period for which rents as settled are to remain unaltered. it shall not, except on the ground of a landlord's improvement or of a subsequent alteration in the area of the tenure or holding, be enhanced, in the case of a tenure or an occupancy-holding for fifteen years, and, in the case of a non-occupancy-holding, if the rent is settled in any case under section 112 or on the application of the landlord under section 104, for five years. The periods of fifteen and five years shall be counted from the date of the final publication of the record.

114. Where an order is made under this chapter in any case except under section 101, sub-section (2), Expenses of proceedings under chapter. clause (d), the expenses incurred by the Government in carrying out the provisions of this chapter in any local area, or such part of those expenses as the Local Government may direct, shall be defrayed by the landlords and tenants of land in that local area, in such proportions as the Local Government, having regard to all the circumstances of each case, may determine; and the proportion of those expenses so to be defrayed by any person shall be recoverable by the Government from him as if it were an arrear of revenue due by him.

115. When the particulars mentioned in section 102, clause (b), have been recorded under this chapter in respect of any tenancy, the Presumption as to fixity of rent not to apply where record has been prepared. presumption under section 50 shall not thereafter apply to that tenancy.

CHAPTER XI.

RECORD OF PROPRIETORS' PRIVATE LANDS.

116. Nothing in Chapter V shall confer a right Saving as to khāmār land. of occupancy in, and nothing in Chapter VI shall apply to, a proprietor's private lands known in Bengal as khāmār, nij or nij-jot, and in Behar as zirāt, nij, sīr or kamat, where any such land is held under a lease for a term of years or under a lease from year to year.

117. The Local Government may, from time to time, make an order directing a Revenue-officer to make a survey and record of all the lands in a specified local area which are a proprietor's private lands within the meaning of the last foregoing section. Power for Government to order survey and record of proprietor's private lands.

118. In the case of any land alleged to be a proprietor's private land, on the application of the proprietor or of any tenant of the land, and on his depositing the required amount for Power for Revenue-officer to record private land on application of proprietor or tenant. expenses, a Revenue-officer

may, subject to and in accordance with rules made in this behalf by the Local Government, ascertain and record whether the land is or is not a proprietor's private land.

119. When a Revenue-officer proceeds under either of the two last foregoing sections, the provisions of sections 105 to 109, both inclusive, shall apply. Procedure for recording private land.

120. (1) The Revenue-officer shall record as a proprietor's private land—Rules for determination of proprietor's private land.

(a) land which is proved to have been cultivated as khāmār, zirāt, sīr, nij, nij-jot or kamat by the proprietor himself with his own stock or by his own servants or by hired labour for twelve continuous years immediately before the passing of this Act, and

(b) cultivated land which is recognized by village usage as proprietor's khāmār, zirāt, sīr, nij, nij-jot or kamat.

(2) In determining whether any other land ought to be recorded as a proprietor's private land, the officer shall have regard to local custom, and to the question whether the land was before the second day of March, 1883, specifically let as proprietor's private land, and to any other evidence that may be produced; but shall presume that land is not a proprietor's private land until the contrary is shown.

(3) If any question arises in a Civil Court as to whether land is or is not a proprietor's private land, the Court shall have regard to the rules laid down in this section for the guidance of Revenue-officers.

CHAPTER XII.

DISTRRAINT.

121. Where an arrear of rent is due to the landlord of a raiyāt or under-Cases in which an application for distraint may be made. raiyāt, and has not been due for more than a year, and no security has been accepted therefor by the landlord, the landlord may, in addition to any other remedy to which he is entitled by law, present an application to the Civil Court requesting the Court to recover the arrear by distraining, while in the possession of the cultivator,—

(a) any crops or other products of the earth standing or ungathered on the holding;

(b) any crops or other products of the earth which have been grown on the holding and have been reaped or gathered and are deposited on the holding, or on a threshing-floor or place for treading out grain, or the like, whether in the fields or within a homestead;

*Bengal Tenancy Act.**(Chapter XII.—Distraint.—Secs. 122-126.)*

Provided that an application shall not be made under this section—

(1) by a proprietor or manager as defined under the Land Registration Act, 1876, or a mortgagee of such a proprietor or manager, unless his name and the extent of his interest in the land in respect of which the arrear is due have been registered under the provisions of that Act; or

(2) for the recovery of any sum in excess of the rent payable for the holding in the preceding agricultural year, unless that sum is payable under a written contract or in consequence of a proceeding under this Act or an enactment hereby repealed; or

(3) in respect of the produce of any part of the holding which the tenant has sub-let with the written consent of the landlord.

122. (1) Every application under the last foregoing section shall specify—

(a) the holding in respect of which the arrear is claimed, and the boundaries thereof, or such other particulars as may suffice for its identification;

(b) the name of the tenant;

(c) the period in respect of which the arrear is claimed;

(d) the amount of the arrear, with the interest, if any, claimed thereon, and, when an amount in excess of the rent payable by the tenant in the last preceding agricultural year is claimed, the contract, or proceeding, as the case may be, under which that amount is payable;

(e) the nature and approximate value of the produce to be distrained;

(f) the place where it is to be found, or such other particulars as may suffice for its identification; and

(g) if it is standing or ungathered, the time at which it is likely to be cut or gathered.

(2) The application shall be signed and verified in the manner prescribed by the Code of Civil Procedure for the signing and verification of plaints.

123. (1) The applicant shall, at the time of filing an application under the foregoing sections, file in Court such documentary evidence (if any) as he may consider necessary for the purposes of the application.

(2) The Court may, if it thinks fit, examine the applicant, and shall, with as little delay as possible, admit the application or reject it, or permit the applicant to furnish additional evidence in support of it.

(3) Where a Court cannot forthwith admit or reject an application under sub-section (2), it may, if it thinks fit, make an order prohibiting the removal of the produce specified in the application pending the execution of an order for distraining the same or the rejection of the application.

(4) When an order for distraining any produce is made under this section at a considerable time before the produce is likely to be cut or gathered, the Court may suspend the execution of the order for such time as it thinks fit, and may, if it thinks fit, make a further order prohibiting the removal of the produce pending the execution of the order for distraint.

124. If an application is admitted under the last foregoing section, the Court shall depute an officer to distrain the produce specified therein, or such portion of that produce as it thinks fit; and the officer shall proceed to the place where the produce is, and distrain the produce by taking charge of it himself or placing some other person in charge of it in his behalf, and publishing a notification of the distraint in accordance with rules to that effect to be made by the High Court:

Provided that produce which from its nature does not admit of being stored shall not be distrained under this section at any time less than twenty days before the time when it would be fit for reaping or gathering.

125. (1) The distraining officer shall, at the time of making the distraint, serve on the defaulter a written demand for the arrear due, and the costs incurred in making the distraint, with an account exhibiting the grounds on which the distraint is made.

(2) Where the distraining officer has reason to believe that a person other than the defaulter is the owner of the property distrained, he shall serve copies of the demand and account on that person likewise.

(3) The demand and account shall, if practicable, be served personally; but if a person on whom they are to be served absconds or conceals himself, or cannot otherwise be found, the officer shall affix copies of the demand and account on a conspicuous part of the outside of the house in which he usually resides.

126. (1) A distraint under this chapter shall not prevent any person from reaping, gathering or storing any produce, or doing any other act necessary for its due preservation.

(2) If the person entitled to do so fails to do so at the proper time, the distraining officer shall cause any standing crops or ungathered products

*Bengal Tenancy Act.**(Chapter XII.—Distrain.—Secs. 127—136.)*

distrained to be reaped or gathered when ripe, and stored in such granaries or other places as are commonly used for the purpose, or in some other convenient place in the neighbourhood, or shall do whatever else may be necessary for the due preservation of the same.

(3) In either case the distrained property shall remain in the charge of the distraining officer, or of some other person appointed by him in this behalf.

127. (1) Unless the demand, with all costs of the distraint, be immediately satisfied, the distraining officer shall issue a proclamation specifying the particulars of the property distrained and the demand for which it is distrained, and notifying that he will, at a place and on a day specified, not being less than three or more than seven days after the time of making the distraint, sell the distrained property by public auction :

Provided that when the crops or products distrained from their nature admit of being stored but have not yet been stored, the day of the sale shall be so fixed as to admit of their being made ready for storing before its arrival.

(2) The proclamation shall be stuck up on a conspicuous place in the village in which the land is situate for which the arrears of rent are claimed.

128. The sale shall be held at the place where the distrained property is, or at the nearest place of public resort if the distraining officer is of opinion that it is likely to sell there to better advantage.

129. (1) Crops or products which from their nature admit of being stored shall not be sold before they are reaped or gathered and are ready for storing.

(2) Crops or products which from their nature do not admit of being stored may be sold before they are reaped or gathered, and the purchaser shall be entitled to enter on the land by himself, or by any person appointed by him in this behalf, and do all that is necessary for the purpose of tending and reaping or gathering them.

130. The property shall be sold by public auction, in one or more lots as the officer holding the sale may think advisable; and if the demand, with the costs of distraint and sale, is satisfied by the sale of a portion of the property, the distraint shall be immediately withdrawn with respect to the remainder.

131. If, on the property being put up for sale, a fair price (in the estimation of the officer holding the sale) is not offered for it, and if the owner

of the property, or a person authorised to act in his behalf, applies to have the sale postponed till the next day, or (if a market is held at the place of sale) the next market-day, the sale shall be postponed until that day, and shall be then completed, whatever price may be offered for the property.

132. The price of every lot shall be paid at the time of sale, or as money. soon thereafter as the officer holding the sale directs, and in default of such payment the property shall be put up again and sold.

133. When the purchase-money has been paid in full, the officer holding the sale shall give the purchaser a certificate describing the property purchased by him and the price paid.

134. (1) From the proceeds of every sale of distrained property under this chapter, the officer holding the sale shall pay the costs of the distraint and sale, calculated on a scale of charges prescribed by rules to be made, from time to time, by the Local Government in this behalf.

(2) The remainder shall be applied to the discharge of the arrear for which the distress was made, with interest thereon up to the day of sale; and the surplus (if any) shall be paid to the person whose property has been sold.

135. Officers holding sales of property under this Act, and all persons employed by, or subordinate to, such officers, are prohibited from purchasing, either directly or indirectly, any property sold by such officers.

136. (1) If at any time after a distraint has been made under this chapter, and before the sale of the distrained property, the defaulter, or the owner of the distrained property where he is not the defaulter, deposits in the Court issuing the order of distraint, or in the hands of the distraining officer, the amount specified in the demand served under section 125, with all costs which may have been incurred after the service of the demand, the Court or officer, as the case may be, shall grant a receipt for the same and the distraint shall forthwith be withdrawn.

(2) When the distraining officer receives the deposit, he shall forthwith pay it into the Court.

(3) A receipt granted under this section to an owner of distrained property not being the defaulter shall afford a full protection to him against any subsequent claim for the arrears of rent on account of which the distraint was made.

(4) After the expiration of one month from the date of a deposit being made under this section,

*Bengal Tenancy Act.**(Chapter XII.—Distrain.—Secs. 137-142.)**(Chapter XIV.—Judicial Procedure.—Secs. 143-144.)*

the Court shall pay therefrom to the applicant for distraint the amount due to him, unless in the meanwhile the owner of the property distrained has instituted a suit against the applicant contesting the legality of the distraint and claiming compensation in respect of the same.

(5) A landlord shall not be deemed to have consented to his tenant's sub-letting the holding or any part thereof merely by reason of his having received an amount deposited under this section by an inferior tenant.

137. (1) When an inferior tenant, on his property being lawfully distrained under this chapter for the default of a superior tenant, makes any payment under the last foregoing section, he shall be entitled to deduct the amount of that payment from any rent payable by him to his immediate landlord, and that landlord, if he is not the defaulter, shall in like manner be entitled to deduct the amount so deducted from any rent payable by him to his immediate landlord, and so on until the defaulter is reached.

(2) Nothing in this section shall affect the right of an inferior tenant making a payment under the last foregoing section to institute a suit for the recovery from the defaulter of any portion of the amount paid which he has not deducted under this section.

138. When land is sub-let, and any conflict arises under this chapter between the rights of a superior and inferior landlord who distrain the same property, the right of the superior landlord shall prevail.

139. When any conflict arises between an order for distraint issued under this chapter and an order issued by a Civil Court for the attachment or sale of the property which is the subject of the distraint, the order for distraint shall prevail; but, if the property is sold under that order, the surplus proceeds of the sale shall not be paid under section 134 to the owner of the property without the sanction of the Court by which the order of attachment or sale was issued.

140. No appeal shall lie from any order passed by a Civil Court under this chapter; but any person whose property is distrained on an application made under section 121 in any case in which such an application is not permitted by that section may institute a suit against the applicant for the recovery of compensation.

141. (1) When the Local Government is of opinion that in any local area or in any class of cases it would, by reason of the character of the cultivation or the habits of the cultivators, be

impracticable for a landlord to realize his rent by an application under this chapter, to the Civil Court, it may, from time to time, by order, authorize the landlord to distrain, by himself or his agent, any produce for the distraint of which he would be entitled to apply under this chapter to the Civil Court:

Provided that every person distraining any produce under such authorization shall proceed in the manner prescribed by section 124, and shall forthwith give notice, in such form as the High Court may, by rule, prescribe, to the Civil Court having jurisdiction to entertain an application for distraining the produce, and that Court shall, with no avoidable delay, depute an officer to take charge of the produce distrained.

(2) When an officer of the Court has taken charge of any distrained produce under this section, the proceedings shall thereafter be conducted in all respects as if he had distrained it under section 124.

(3) The Local Government may at any time rescind any order made by it under this section.

142. The High Court may, from time to time, make rules consistent with this Act for regulating the procedure in all cases under this chapter.

CHAPTER XIII.

JUDICIAL PROCEDURE.

143. (1) The High Court may, from time to time, with the approval of the Governor General in Council, make rules consistent with this Act declaring that any portions of the Code of Civil Procedure shall not apply to suits between landlord and tenant as such or to any specified classes of such suits, or shall apply to them subject to modifications specified in the rules.

(2) Subject to any rules so made, and subject also to the other provisions of this Act, the Code of Civil Procedure shall apply to all such suits.

XIV of 1882.

144. (1) The cause of action in all suits between landlord and tenant as such shall, for the purposes of the Code of Civil Procedure, be deemed to have arisen within the local limits of the jurisdiction of the Civil Court which would have jurisdiction to entertain a suit for the possession of the tenure or holding in connection with which the suit is brought.

XIV of 1882.

(2) When under this Act a Civil Court is authorized to make an order on the application of a landlord or a tenant, the application shall be made to the Court which would have jurisdiction to entertain a suit for the possession of the tenure or holding in connection with which the application is brought.

1882. 146. The particulars referred to in section 59 of the Code of Civil Procedure shall, in the case of such suits, instead of being entered in the register of civil suits prescribed by that section, be entered in a special register to be kept by each Civil Court, in such form as the Local Government may, from time to time, prescribe in this behalf.

of 1882. 147. Subject to the provisions of section 373 of the Code of Civil Procedure, where a landlord has instituted a suit against a raiyat for the recovery of any rent of his holding, the landlord shall not institute another suit against him for the recovery of any rent of that holding until after three months from the date of the institution of the previous suit.

Procedure in rent-suits. 148. The following rules shall apply to suits for the recovery of rent:—

of 1882. (a) sections 121 to 127 (both inclusive), 129, 305, and 320 to 326 (both inclusive) of the Code of Civil Procedure shall not apply to any such suit:

of 1882. (b) the plaint shall contain, in addition to the particulars specified in section 50 of the Code of Civil Procedure, a statement of the situation, designation, extent and boundaries of the land held by the tenant; or, where the plaintiff is unable to give the extent or boundaries, in lieu thereof a description sufficient for identification:

(c) the summons shall be for the final disposal of the suit, unless the Court is of opinion that the summons should be for the settlement of issues only:

of 1886. (d) the service of the summons may, if the High Court by rule, either generally, or specially for any local area, so directs, be effected, either in addition to, or in substitution for, any other mode of service, by forwarding the summons by post in a letter addressed to the defendant and registered under Part III of the Indian Post Office Act, 1866;

(g) the Court may, when passing the decree, order on the oral application of the decree-holder the execution thereof, unless it is a decree for ejectment for arrears:

(h) notwithstanding anything contained in section 232 of the Code of Civil Procedure, an application for the execution of a decree for arrears obtained by a landlord shall not be made by an assignee of the decree unless the landlord's interest in the land has become and is vested in him.

149. (1) When a defendant admits that money is due from him on account of rent, but pleads that it is due to a third person, the Court shall, except for special reasons to be recorded in writing, refuse to take cognizance of the plea unless the defendant pays into Court the amount so admitted to be due.

(2) Where such a payment is made, the Court shall forthwith cause notice of the payment to be served on the third person.

(3) Unless the third person within three months from the receipt of the notice institutes a suit against the plaintiff and therein obtains an order restraining payment out of the money, it shall be paid out to the plaintiff on his application.

(4) Nothing in this section shall affect the right of any person to recover from the plaintiff money paid to him under sub-section (3).

150. When a defendant admits that money is due from him to the plaintiff on account of rent, but pleads that the amount claimed is in excess of the amount due, the Court shall, except for special reasons to be recorded in writing, refuse to take cognizance of the plea unless the defendant pays into Court the amount so admitted to be due.

151. When a defendant is liable to pay money into Court under either of the two last foregoing sections, if the Court thinks that there are sufficient reasons for so ordering, it may take cognizance of the defendant's plea on his paying into Court such reasonable portion of the money as the Court directs.

Bengal Tenancy Act.

(Chapter XIII.—Judicial Procedure.—Secs. 152-156.)

152. When a defendant pays money into Court under either of the said sections, the Court shall give the defendant a receipt, and the receipt so given shall operate as an acquittance in the same manner and to the same extent as if it had been given by the plaintiff or the third person as the case may be.

153. An appeal shall not lie from any decree or order passed, whether in the first instance or on appeal, in any suit instituted by a landlord for the recovery of rent where—

(a) the decree or order is passed by a District Judge, Additional Judge or Subordinate Judge, and the amount claimed in the suit does not exceed one hundred rupees, or

(b) the decree or order is passed by any other judicial officer specially empowered by the Local Government to exercise final jurisdiction under this section, and the amount claimed in the suit does not exceed fifty rupees;

unless in either case the decree or order has decided a question relating to title to land or to some interest in land as between parties having conflicting claims thereto, or a question of a right to enhance or vary the rent of a tenant, or a question of the amount of rent annually payable by a tenant:

Provided that the District Judge may call for the record of any case in which a judicial officer as aforesaid has passed a decree or order to which this section applies, if it appears that the judicial officer has exercised a jurisdiction not vested in him by law, or has failed to exercise a jurisdiction so vested, or has acted in the exercise of his jurisdiction illegally or with material irregularity; and may pass such order as the District Judge thinks fit.

154. A decree for enhancement of rent under this Act, if passed in a suit instituted in the first eight months of an agricultural year, shall ordinarily take effect on the commencement of the agricultural year next following; and, if passed in a suit instituted in the last four months of the agricultural year, shall ordinarily take effect on the commencement of the agricultural year next but one following; but nothing in this section shall prevent the Court from fixing, for special reasons, a later date from which any such decree shall take effect.

155. (1) A suit for the relief against forfeiture of a tenant, on the ground—

(a) that he has used the land in a manner which renders it unfit for the purposes of the tenancy, or

(b) that he has broken a condition on breach of which he is, under the terms of a con-

tract between him and the landlord, liable to ejectment,

shall not be entertained unless the landlord has served, in the prescribed manner, a notice on the tenant specifying the particular misuse or breach complained of, and, where the misuse or breach is capable of remedy, requiring the tenant to remedy the same, and, in any case, to pay reasonable compensation for the misuse or breach, and the tenant has failed to comply within a reasonable time with that request.

(2) A decree passed in favour of a landlord in any such suit shall declare the amount of compensation which would reasonably be payable to the plaintiff for the misuse or breach, and whether, in the opinion of the Court, the misuse or breach is capable of remedy, and shall fix a period during which it shall be open to the defendant to pay that amount to the plaintiff, and, where the misuse or breach is declared to be capable of remedy, to remedy the same.

(3) The Court may, from time to time, for special reasons, extend a period fixed by it under subsection (2).

(4) If the defendant, within the period or extended period (as the case may be) fixed by the Court under this section, pays the compensation mentioned in the decree, and, where the misuse or breach is declared by the Court to be capable of remedy, remedies the misuse or breach to the satisfaction of the Court, the decree shall not be executed.

156. The following rules shall apply in the case of every raiyat ejected from a holding:—

(a) when the raiyat has, before the date of his ejectment, sown or planted crops in any land comprised in the holding, he shall be entitled, at the option of the landlord, either to retain possession of that land and to use it for the purpose of tending and gathering in the crops, or to receive from the landlord the value of the crops as estimated by the Court executing the decree for ejectment;

(b) when the raiyat has, before the date of his ejectment, prepared for sowing any land comprised in his holding, but has not sown or planted crops in that land, he shall be entitled to receive from the landlord the value of the labour and capital expended by him in so preparing the land, as estimated by the Court executing the decree for ejectment, together with reasonable interest on that value;

(c) but a raiyat shall not be entitled to retain possession of any land or receive any sum in respect thereof under this section where, after the commencement of pro-

*Bengal Tenancy Act.**(Chapter XIV.—Sale for Arrears under Decree.—Secs. 157—162.)*

ceedings by the landlord for his ejectment, he has cultivated or prepared the land contrary to local usage;

- (d) if the landlord elects under this section to allow a raiyat to retain possession of the land, the raiyat shall pay to the landlord, for the use and occupation of the land during the period for which he is allowed to retain possession of the same, such rent as the Court executing the decree for ejectment may deem reasonable.

157. When a plaintiff institutes a suit for the Power for Court to fix fair rent as alternative to ejectment. ejectment of a trespasser he may, if he thinks fit, claim as alternative relief that the defendant be declared liable to pay for the land in his possession a fair and equitable rent to be determined by the Court, and the Court may grant such relief accordingly.

158. (1) The Court having jurisdiction to determine a suit for the possession of land may, on the application of either the landlord or the tenant of the land, determine all or any of the following matters, (namely):—

- (a) the situation, quantity and boundaries of the land;
- (b) the name and description of the tenant thereof (if any);
- (c) the class to which he belongs, that is to say, whether he is a tenure-holder, raiyat holding at fixed rates, occupancy-raiyat, non-occupancy-raiyat, or under-raiyat, and, if he is a tenure-holder, whether he is a permanent tenure-holder or not and whether his rent is liable to enhancement during the continuance of his tenure; and.
- (d) the rent payable by him at the time of the application.

(2) If, in the opinion of the Court, any of these matters cannot be satisfactorily determined without a local inquiry, the Court may direct that a local inquiry be held under Chapter XXV of the Code of Civil Procedure by such Revenue-officer as the Local Government may authorize in that behalf by rule made under section 392 of the said Code.

(3) The order on any application under this section shall have the effect of, and be subject to the like appeal as, a decree.

CHAPTER. XIV.

SALE FOR ARREARS UNDER DECREE.

159. Where a tenure or holding is sold in execution of a decree for arrears due in respect thereof, the purchaser shall take subject to the interests defined in this chapter as "protected interests", but with power to annul the interests defined in this chapter as "incumbrances":

Provided as follows:—

- (a) a registered and notified incumbrance within the meaning of this chapter shall not be so annulled except in the case hereinafter mentioned in that behalf;

- (b) the power to annul shall be exercisable only in manner by this chapter directed.

160. The following shall be deemed to be protected interests within the meaning of this chapter:—

- (a) any under-tenure existing from the time of the Permanent Settlement;
- (b) any under-tenure recognized by the settlement-proceedings of any current temporary settlement as a tenure at a rent fixed for the period of that settlement;
- (c) any lease of land whereon dwelling-houses, manufactories or other permanent buildings have been erected, or permanent gardens, plantations, tanks, canals, places of worship or burning or burying grounds have been made;
- (d) any right of occupancy;
- (e) the right of a non-occupancy-raiyat to hold for five years at a rent fixed under Chapter VI by a Court, or under Chapter X by a Revenue-officer;
- (f) any right conferred on an occupancy-raiyat to hold at a rent which was a fair and reasonable rent at the time the right was conferred; and
- (g) any right or interest which the landlord at whose instance the tenure or holding is sold, or his predecessor in title, has expressly and in writing given the tenant for the time being permission to create.

161. For the purposes of this chapter—
Meaning of "incumbrance" and "registered and notified incumbrance."

(a) the term "incumbrance", used with reference to a tenancy, means any lien, sub-tenancy, easement or other right or interest created by the tenant on his tenure or holding or in limitation of his own interest therein, and not being a protected interest as defined in the last foregoing section;

(b) the term "registered and notified incumbrance", used with reference to a tenure or holding sold or liable to sale in execution of a decree for an arrear of rent due in respect thereof, means an incumbrance created by a registered instrument of which a copy has, not less than three months before the accrual of the arrear, been served on the landlord in manner hereinafter provided.

162. When a decree has been passed for an arrear of rent due for a tenure or holding, and the decree-holder applies under section 235 of the Code of Civil Procedure for the attach-

*Bengal Tenancy Act.**(Chapter XIV.—Sale for Arrears under Decree.—Secs. 163-167.)*

ment and sale of the tenure or holding in execution of the decree, he shall produce a statement showing the parganá, estate and village in which the land comprised in the tenure or holding is situate, the yearly rent payable for the same and the total amount recoverable under the decree.

1882.

163. (1) Notwithstanding anything contained in the Code of Civil Procedure, when the decree-holder makes the application mentioned in the last foregoing section, the Court shall, if under section 245 of the said Code it admits the application and orders execution of the decree as applied for, issue simultaneously the order of attachment and the proclamation required by section 287 of the said Code.

(2) The proclamation shall, in addition to stating and specifying the particulars mentioned in section 287 of the said Code, announce—

(a) in the case of a tenure or a holding of a raiyat holding at fixed rates, that the tenure or holding will first be put up to auction subject to the registered and notified incumbrances, and will be sold subject to those incumbrances if the sum bid is sufficient to liquidate the amount of the decree and costs, and that otherwise it will, if the decree-holder so desires, be sold on a subsequent day, of which due notice will be given, with power to annul all incumbrances; and

(b) in the case of an occupancy-holding, that the holding will be sold with power to annul all incumbrances.

(3) The proclamation shall, besides being made in the manner prescribed by section 289 of the said Code, be published by fixing up a copy thereof in a conspicuous place on the land comprised in the tenure or holding ordered to be sold, and shall also be published in such manner as the Local Government may, from time to time, direct in this behalf.

(4) Notwithstanding anything contained in section 290 of the said Code, the sale shall not, without the consent in writing of the judgment-debtor, take place until after the expiration of at least thirty days, calculated from the date on which the copy of the proclamation has been fixed up on the land comprised in the tenure or holding ordered to be sold.

164. (1) When a tenure or a holding at fixed rates has been advertised for sale under the last foregoing section, it shall be put up to auction, subject to registered and notified incumbrances; and, if the bidding reaches a sum sufficient to liquidate the amount of the decree and costs, including the costs of sale, the tenure or holding shall be sold subject to such incumbrances.

(2) The purchaser at a sale under this section may, in manner provided by section 167, and not otherwise, annul any incumbrance upon the tenure or holding not being a registered and notified incumbrance.

165. (1) If the bidding for a tenure or a holding at fixed rates put up to auction under the last foregoing section does not reach a sum sufficient to liquidate the amount of the decree and costs as aforesaid, and if the decree-holder thereupon desires that the tenure or holding be sold with power to avoid all incumbrances, the officer holding the sale shall adjourn the sale and make a fresh proclamation under section 289 of the Code of Civil Procedure, announcing that the tenure or holding will be put up to auction and sold with power to avoid all incumbrances upon a future day specified therein, not less than fifteen or more than thirty days from the date of the postponement; and upon that day the tenure or holding shall be put up to auction and sold with power to avoid all incumbrances.

(2) The purchaser at a sale under this section may, in manner provided by section 167, and not otherwise, annul any incumbrance on the tenure or holding.

166. (1) When an occupancy-holding has been advertised for sale under section 163, it shall be put up to auction and sold with power to avoid all incumbrances.

(2) The purchaser at a sale under this section may, in manner provided by the next following section, and not otherwise, annul any incumbrance on the holding.

167. (1) A purchaser having power to annul an incumbrance under any of the foregoing sections and desiring to annul the same, may, within one year from the date of the sale or the date on which he first has notice of the incumbrance, whichever is later, present to the Collector an application in writing, requesting him to serve on the incumbrancer a notice declaring that the incumbrance is annulled.

(2) Every such application must be accompanied by such fee for the service of the notice as the Board of Revenue may fix in this behalf.

(3) When an application for service of a notice is made to the Collector in manner prescribed by this section, he shall cause the notice to be served in compliance therewith, and the incumbrance shall be deemed to be annulled from the date on which it is so served.

(4) When a tenure or holding is sold in execution of a decree for arrears due in respect thereof, and there is on the tenure or holding a protected interest of the kind specified in section 160, clause (c), the purchaser may, if he has power under this chapter to avoid all incumbrances, sue to enhance the rent of the land which is the subject of the protected interest. On proof that the land is held at a rent which was not at the time the lease was granted a fair rent, the Court may enhance the rent to such amount as appears to be fair and equitable.

This sub-section shall not apply to land which has been held for a term exceeding twelve years at a fixed rent equal to the rent of good arable land.

*Bengal Tenancy Act.**(Chapter XIV.—Sale for Arrears under Decree.—Secs. 168-174.)*

168. (1) The Local Government may, from time

Power to direct that occupancy-holdings be dealt with under foregoing sections as tenures.

to time, by notification in the official Gazette, direct that occupancy-holdings or any specified class of occupancy-holdings in any local area put up for sale in execution of decrees for rent due on them shall, before being put up with power to avoid all incumbrances, be put up, subject to registered and notified incumbrances, and may by like notification rescind any such direction.

(2) While any such direction remains in force in respect of any local area, all occupancy-holdings, or, as the case may be, occupancy-holdings of the specified class in that local area, shall, for the purposes of sale under the foregoing sections of this chapter, be treated in all respects as if they were tenures.

169. (1) In disposing of the proceeds of a sale under this chapter, the following rules, instead of those prescribed by section 295 of

Rules for disposal of the sale-proceeds.

XIV of 1882.

the Code of Civil Procedure, shall be observed, that is to say:—

(a) there shall first be paid to the decree-holder the costs incurred by him in bringing the tenure or holding to sale;

(b) there shall, in the next place, be paid to the decree-holder the amount due to him under the decree in execution of which the sale was made;

(c) if there remains a balance after these sums have been paid, there shall be paid to the decree-holder therefrom any rent which may have fallen due to him in respect of the tenure or holding between the institution of the suit and the date of the sale;

(d) the balance (if any) remaining after the payment of the rent mentioned in clause (c) shall, upon the expiration of two months from the confirmation of the sale, be paid to the judgment-debtor upon his application.

(2) If the judgment-debtor disputes the decree-holder's right to receive any sum on account of rent under clause (c), the Court shall determine the dispute, and the determination shall have the force of a decree.

170. (1) Sections 278 to 283 (both inclusive) of the Code of Civil Procedure shall not apply to a tenure or holding attached in execution of a decree for arrears due thereon.

XIV of 1882.

Tenure or holding to be released from attachment only on payment into Court of amount of decree with costs, or on confession of satisfaction by decree-holder.

(2) When an order for the sale of a tenure or holding in execution of such a decree has been made, the tenure or holding shall not be released from attachment unless, before it is knocked down to the auction-purchaser, the amount of the decree, including the costs decreed, together with the costs incurred in order to the sale, is paid into Court, or the decree-holder makes an application for the release of the tenure or holding on the ground that the decree has been satisfied out of Court.

(3) The judgment-debtor or any person having in the tenure or holding any interest voidable on

171. (1) When any person having, in a tenure

Amount paid into Court to prevent sale to be in certain cases a mortgage-debt on the tenure or holding.

or holding advertised for sale under this chapter, an interest which would be avoidable upon the sale, pays into

Court the amount requisite to prevent the sale,—

(a) the amount so paid by him shall be deemed to be a debt bearing interest at twelve per centum per annum and secured by a mortgage of the tenure or holding to him;

(b) his mortgage shall take priority of every other charge on the tenure or holding other than a charge for arrear of rent; and

(c) he shall be entitled to possession of the tenure or holding as mortgagee of the tenant, and to retain possession of it as such until the debt, with the interest due thereon, has been discharged.

(2) Nothing in this section shall affect any other remedy to which any such person would be entitled.

172. When a tenure or holding is advertised for

Inferior tenant paying into Court may deduct from rent.

sale under this chapter in execution of a decree against a superior tenant defaulting,

and an inferior tenant, whose interest would be voidable upon the sale, pays money into Court in order to prevent the sale, he may, in addition to any other remedy provided for him by law, deduct the whole or any portion of the amount so paid from any rent payable by him to his immediate landlord; and that landlord, if he is not the defaulter, may in like manner deduct the amount so deducted from any rent payable by him to his immediate landlord, and so on until the defaulter is reached.

173. (1) Notwithstanding anything contained

Decree-holder may bid at sale; judgment-debtor may not.

in section 294 of the Code of Civil Procedure, the holder of a decree in execution of

which a tenure or holding is sold under this chapter may, without the permission of the Court, bid for or purchase the tenure or holding.

(2) The judgment-debtor shall not bid for or purchase a tenure or holding so sold.

(3) When a judgment-debtor purchases by himself or through another person a tenure or holding so sold, the Court may, if it thinks fit, on the application of the decree-holder or any other person interested in the sale, by order set aside the sale, and the costs of the application and order, and any deficiency of price which may happen on the re-sale and all expenses attending it, shall be paid by the judgment-debtor.

174. (1) Where a tenure or holding is sold for

Application by judgment-debtor to set aside sale.

an arrear of rent due thereon, then, at any time within

thirty days from the date of sale, the judgment-debtor may apply to have the sale set aside on his depositing in Court for pay

*Bengal Tenancy Act.**(Chapter XV.—Contract and Custom.—Secs. 175—179.)*

under the decree with costs, and, for payment to the purchaser, a sum equal to five per centum of the purchase-money.

332. (2) If such deposit is made within the thirty days, the Court shall pass an order setting aside the sale, and the provisions of section 315 of the Code of Civil Procedure shall apply in the case of a sale so set aside:

332. Provided that, if a judgment-debtor applies under section 311 of the Code of Civil Procedure to set aside the sale of his tenure or holding, he shall not be entitled to make an application under this section.

332. (3) Section 313 of the Code of Civil Procedure shall not apply to any sale under this chapter.

77. 175. Notwithstanding anything contained in Part IV of the Indian Registration Act, 1877, an instrument creating an incumbrance upon any tenure or holding which has been executed before the commencement of this Act, and is not required by section 17 of the said Registration Act to be registered, shall be accepted for registration under that Act if it is presented for that purpose to the proper officer within one year from the commencement of this Act.

Notification of incumbrances to landlord. 176. Every officer who has, whether before or after the passing of this Act, registered an instrument executed by a tenant of a tenure or holding and creating an incumbrance on the tenure or holding, shall, at the request of the tenant or of the person in whose favour the incumbrance is created, and on payment by him of such fee as the Local Government may fix in this behalf, notify the incumbrance to the landlord by causing a copy of the instrument to be served on him in the prescribed manner.

Power to create incumbrances not extended. 177. Nothing contained in this chapter shall be deemed to enable a person to create an incumbrance which he could not otherwise lawfully create.

CHAPTER XV.

CONTRACT AND CUSTOM.

Restrictions on exclusion of Act by agreement. 178. (1) Nothing in any contract between a landlord and a tenant made before or after the passing of this Act—

- (a) shall bar in perpetuity the acquisition of an occupancy-right in land, or
- (b) shall take away an occupancy-right in existence at the date of the contract, or
- (c) shall entitle a landlord to eject a tenant otherwise than in accordance with the provisions of this Act, or
- (d) shall take away or limit the right of a tenant, as provided by this Act, to make improvements and claim compensation for them.

(2) Nothing in any contract made between a landlord and a tenant since the 15th day of July, 1880, and before the passing of this Act shall prevent a raiyat from acquiring in accordance with this Act an occupancy-right in land.

(3) Nothing in any contract made between a landlord and a tenant after the passing of this Act shall—

- (a) prevent a raiyat from acquiring in accordance with this Act an occupancy-right in land;
- (b) take away or limit the right of an occupancy-raiyat to use land as provided by section 23;
- (c) take away the right of a raiyat to surrender his holding in accordance with section 86;
- (d) take away the right of a raiyat to transfer or bequeath his holding in accordance with local usage;
- (e) take away the right of an occupancy-raiyat to sub-let subject to and in accordance with the provisions of this Act;
- (f) take away the right of a raiyat to apply for a reduction of rent under section 38 or section 52;
- (g) take away the right of a landlord or a tenant to apply for a commutation of rent under section 40; or
- (h) affect the provisions of section 67 relating to interest payable on arrears of rent:

Provided as follows:—

- (i) nothing in this section shall affect the terms or conditions of a lease granted *bond fide* for the reclamation of waste land, except that, where, on or after the expiration of the term created by the lease, the lessee would under Chapter V be entitled to an occupancy-right in the land comprised in the lease, nothing in the lease shall prevent him from acquiring that right;
- (ii) when a landlord has reclaimed waste land by his own servants or hired labourers, and subsequently lets the same or a part thereof to a raiyat, nothing in this Act shall affect the terms of any contract whereby a raiyat is prevented from acquiring an occupancy-right in the land or part during a period of thirty years from the date on which the land or part is first let to a raiyat;
- (iii) nothing in this section shall affect the terms or conditions of any contract for the temporary cultivation of orchard land with agricultural crops.

179. Nothing in this Act shall be deemed to prevent a proprietor or a holder of a permanent mukarrari lease of a permanently-settled area from granting a permanent mukarrari lease on any terms agreed on between him and his tenant.

*Bengal Tenancy Act.**(Chapter XV.—Contract and Custom.—Secs. 180-183.)**(Chapter XVI.—Limitation. Chapter XVII.—Supplemental.—Secs. 184-187.)*

Útbandi, chur and dearah lands.

180. (1) Notwithstanding anything in this Act, a raiyat—

- (a) who in any part of the country where the custom of útbandi prevails, holds land ordinarily let under that custom and for the time being let under that custom, or
- (b) who holds land of the kind known as chur or dearah,

shall not acquire a right of occupancy—

in case (a), in land ordinarily held under the custom of útbandi and for the time being held under that custom, or

in case (b), in the chur or dearah land,

until he has held the land in question for twelve continuous years; and, until he acquires a right of occupancy in the land, he shall be liable to pay such rent for his holding as may be agreed on between him and his landlord.

(2) Chapter VI shall not apply to raiyats holding land under the custom of útbandi in respect of land held by them under that custom.

(3) The Collector may, on the application of either the landlord or the tenant or on a reference from the Civil Court, declare that any land has ceased to be chur or dearah land within the meaning of this section, and thereupon all the provisions of this Act shall apply to the land.

181. Nothing in this Act shall affect any incident of a ghátwálí or other service-tenure, or, in particular, shall confer a right to transfer or bequeath a service-tenure which, before the passing of this Act, was not capable of being transferred or bequeathed.

182. When a raiyat holds his homestead otherwise than as part of his holding as a raiyat, the incidents of his tenancy of the homestead shall be regulated by local custom or usage, and, subject to local custom or usage, by the provisions of this Act applicable to land held by a raiyat.

183. Nothing in this Act shall affect any custom, usage or customary right not inconsistent with, or not expressly or by necessary implication modified or abolished by, its provisions.

Illustrations.

(1) A usage under which a raiyat is entitled to sell his holding without the consent of his landlord is not inconsistent with, and is not expressly or by necessary implication modified or abolished by, the provisions of this Act. That usage, accordingly, wherever it may exist, will not be affected by this Act.

(2) The custom or usage that an under-raiyat should, under certain circumstances, acquire a right of occupancy is not inconsistent with, and is not expressly or by necessary implication modified or abolished by, the provisions of this Act. That custom or usage, accordingly, wherever it exists, will not be affected by this Act.

CHAPTER XVI.

LIMITATION.

184. (1) The suits, appeals and applications specified in Schedule III annexed to this Act shall be instituted and made within the time prescribed in that schedule for them respectively; and every such suit or appeal instituted, and application made, after the period of limitation so prescribed, shall be dismissed, although limitation has not been pleaded.

(2) Nothing in this section shall revive the right to institute any suit or appeal or make any application which would have been barred by limitation if it had been instituted or made immediately before the commencement of this Act.

185. (1) Sections 7, 8 and 9 of the Indian Limitation Act, 1877, shall not apply to the suits and applications mentioned in the last foregoing section.

(2) Subject to the provisions of this chapter, the provisions of the Indian Limitation Act, 1877, shall apply to all suits, appeals and applications mentioned in the last foregoing section.

CHAPTER XVII.

SUPPLEMENTAL.

Penalties.

186. (1) If any person, otherwise than in accordance with this Act or some other enactment for the time being in force,—

- (a) distrains or attempts to distrain the produce of a tenant's holding, or
- (b) resists a distraint duly made under this Act or forcibly or clandestinely removes any property duly distrained under this Act, or
- (c) except with the authority or consent of the tenant, prevents or attempts to prevent the reaping, gathering, storing, removing or otherwise dealing with any produce of the holding,

he shall be deemed to have committed criminal trespass within the meaning of the Indian Penal Code.

(2) Any person who abets within the meaning of the Indian Penal Code the doing of any act mentioned in sub-section (1), shall be deemed to have abetted the commission of criminal trespass within the meaning of that Code.

Agents and representatives of landlords.

187. (1) Any appearance, application or act, before or to any Court or authority, required or authorized by this Act to be made done by a landlord, may, unless the Court or authority otherwise directs, be made or done also by an agent empowered in this behalf by a written authority under the hand of the landlord.

*Bengal Tenancy Act.**(Chapter XVII.—Supplemental.—Secs. 188-194.)*

and
ta-
land- (2) Every notice required by this Act to be served on, or given to, a landlord shall, if served on, or given to, an agent empowered as aforesaid to accept service of or receive the same on behalf of the landlord, be as effectual for the purposes of this Act as if it had been served on, or given to, the landlord in person.

(3) Every document required by this Act to be signed or certified by a landlord, except an instrument appointing or authorizing an agent, may be signed or certified by an agent of the landlord authorized in writing in that behalf.

188. Where two or more persons are joint-landlords, anything which the landlord is under this Act required or authorized to do must be done either by both or all those persons acting together, or by an agent authorized to act on behalf of both or all of them.

Joint-landlords to act collectively or by common agent.

Rules under Act.

189. The Local Government may, from time to time, by notification in the official Gazette, make rules consistent with this Act—
Power to make rules regarding procedure, powers of officers and service of notices.

(1) to regulate the procedure to be followed by Revenue-officers in the discharge of any duty imposed upon them by or under this Act, and may by such rules confer upon any such officer—

(a) any power exercised by a Civil Court in the trial of suits;

(b) power to enter upon any land, and to survey, demarcate and make a map of the same, and any power exercisable by any officer under the Bengal Survey Act, 1875; and

(c) power to cut and thresh the crops on any land and weigh the produce, with a view to estimating the capabilities of the soil; and

(2) to prescribe the mode of service of notices under this Act where no mode is prescribed by this or any other Act.

190. (1) Every authority having power to make rules under any section of this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.
Procedure for making, publication and confirmation of rules.

(2) The publication shall be made, in the case of rules made by the Local Government or High Court, in such manner as may in its opinion be sufficient for giving information to persons interested, and, in the case of rules made by any other authority, in the prescribed manner:

Provided that every such draft shall be published in the official Gazette.

(3) There shall be published with the draft a notice specifying a date, not earlier than the expiration of one month after the date of publication, at or after which the draft will be taken into consideration.

(4) The authority shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(5) The publication in the official Gazette of a rule purporting to be made under this Act shall be conclusive evidence that it has been duly made.

(6) All rules made under this Act may, from time to time, subject to the sanction (if any) required for making them, be amended, added to or cancelled by the authority having power to make the same.

Provisions as to temporarily-settled districts.

191. Where the area comprised in a tenure is situate in an estate which has never been permanently settled, nothing in this Act shall prevent the enhancement of the rent upon the expiration of a temporary settlement of the revenue, unless the right to hold beyond the term of the settlement at a particular rate of rent has been expressly recognized in settlement-proceedings by a Revenue-authority empowered by the Government to make definitively or confirm settlements.

192. When a landlord grants a lease, or makes any other contract, purporting to entitle the tenant of land not included in an area permanently settled to hold that land free of rent or at a particular rent, and while the lease or contract is in force—

(a) land-revenue is for the first time made payable in respect of the land, or

(b) land-revenue having been previously payable in respect of it, a fresh settlement of land-revenue is made,

a Revenue-officer may, notwithstanding anything in the contract between the parties, by order, on the application of the landlord or of the tenant, fix a fair and equitable rent for the land in accordance with the provisions of this Act.

Rights of pasturage, &c.

193. The provisions of this Act applicable to suits for the recovery of arrears of rent shall, as far as may be, apply to suits for the recovery of anything payable or deliverable in respect of any rights of pasturage, forest-rights, rights over fisheries and the like.

Saving for conditions binding on landlords.

194. Where a proprietor or permanent tenure-holder holds his estate or tenure subject to the observance of any specified rule or condition, nothing in this Act shall entitle
Tenant not enabled by conditions binding on landlord. Saving for conditions binding on landlords.

*Bengal Tenancy Act.**(Schedule I.—Repeal of Enactments.)*

any person occupying land within the estate or tenure to do any act which involves a violation of that rule or condition.

Savings for special enactments.

Savings for special enactments.

195. Nothing in this Act shall affect—

- (a) the powers and duties of Settlement-officers as defined by any law not expressly repealed by this Act;
- (b) any enactment regulating the procedure for the realization of rents in estates belonging to the Government, or under the management of the Court of Wards or of the Revenue-authorities;
- (c) any enactment relating to the avoidance of tenancies and incumbrances by a sale for arrears of the Government revenue;
- (d) any enactment relating to the partition of revenue-paying estates;
- (e) any enactment relating to patni tenures, in so far as it relates to those tenures; or
- (f) any other special or local law not repealed either expressly or by necessary implication by this Act.

Construction of Act.

Construction of Act.

196. This Act shall be read subject to every Act passed after its commencement by the Lieutenant-Governor of Bengal in Council.

SCHEDULE I.*(See section 2.)***REPEAL OF ENACTMENTS.***Regulations of the Bengal Code.*

Number and year.	Subject of Regulation.	Extent of repeal.
VIII of 1793	A Regulation for re-enacting with modifications and amendments the rules for the Decennial Settlement of the Public Revenue payable from the lands of the zamindars, independent taluqdars and other actual proprietors of land in Bengal, Behar and Orissa, passed for those Provinces respectively on the 18th September, 1789, the 25th November, 1789, and the 10th February, 1790, and subsequent dates.	Sections 51, 52, 53, 54, 55, 54 and 55.
XII of 1806	A Regulation for the settlement and collection of the Public Revenue in the sils of Cuttack, including the parganas of Pattaspur, Kummudichour, and Bagrae, at present included in the sila of Midnapur.	Section 7.

SCHEDULE I—contd.

Number and year.	Subject of Regulation.	Extent of repeal.
V of 1812	A Regulation for amending some of the rules at present in force for the collection of the Land-revenue.	Sections 2, 3, 4, 26 and 27.
XVIII of 1812	A Regulation for explaining Section 2, Regulation V, 1812, and rescinding Sections 3 and 4, Regulation XLIV, 1793, and Sections 3 and 4, Regulation L, 1795, and enacting other rules in lieu thereof.	The preamble and sections 2 and 3.
XI of 1825	A Regulation for declaring the rules to be observed in determining claims to lands gained by alluvion or by dereliction of a river or the sea.	In clause 1 of section 4, from and including the words "nor if annexed to a subordinate tenure" to the end of the clause.

Acts of the Bengal Council.

Number and year.	Subject of Act.	Extent of repeal.
VI of 1862	An Act to amend Act X of 1859 (to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal).	The whole Act.
IV of 1867	An Act to explain and amend Act VI of 1862, passed by the Lieutenant-Governor of Bengal in Council, and to give validity to certain judgments.	The whole Act.
VIII of 1869	An Act to amend the Procedure in suits between Landlords and Tenants.	The whole Act.
VIII of 1879	An Act to define and limit the powers of Settlement-officers.	The whole Act.

Act of the Governor General in Council.

Number and year.	Subject of Act.	Extent of repeal.
X of 1859	An Act to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal.	The whole Act.

*Bengal Tenancy Act.**(Schedule II.—Forms of Receipt and Account.)*

SCHEDULE II.

FORMS OF RECEIPT AND ACCOUNT.

(See sections 56 and 57.)

FORM OF RECEIPT.

PARTICULARS OF THE HOLDING (TENANT'S PORTION).

1. Serial number of Receipt
2. Estate ; Village ; Tháná
3. Tenant's name , Son of
4. Particulars of the holding—

<i>Nukdi</i> , Bighás	; rent Rs.						
<i>Baouli</i> , Bighás	; Maunds ; or Rs.						
<table style="display: inline-table; vertical-align: middle;"> <tr> <td>{</td> <td>Julkur, Rs.</td> </tr> <tr> <td></td> <td>Bunkur, Rs.</td> </tr> <tr> <td>{</td> <td>Phulkur, Rs.</td> </tr> </table>	{	Julkur, Rs.		Bunkur, Rs.	{	Phulkur, Rs.	
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{	Road Cess, Rs.						
	Public Works Cess, Rs.						
5. Signature of the Landlord or his Authorized Agent

FORM OF RECEIPT.

PARTICULARS OF THE HOLDING (LANDLORD'S PORTION).

1. Serial number of Receipt
2. Estate ; Village ; Tháná
3. Tenant's name , Son of
4. Particulars of the holding—

<i>Nukdi</i> , Bighás	; rent Rs.						
<i>Baouli</i> , Bighás	; Maunds ; or Rs.						
<table style="display: inline-table; vertical-align: middle;"> <tr> <td>{</td> <td>Julkur, Rs.</td> </tr> <tr> <td></td> <td>Bunkur, Rs.</td> </tr> <tr> <td>{</td> <td>Phulkur, Rs.</td> </tr> </table>	{	Julkur, Rs.		Bunkur, Rs.	{	Phulkur, Rs.	
{	Julkur, Rs.						
	Bunkur, Rs.						
{	Phulkur, Rs.						
Government Cesses	<table style="display: inline-table; vertical-align: middle;"> <tr> <td>{</td> <td>Road Cess, Rs.</td> </tr> <tr> <td></td> <td>Public Works Cess, Rs.</td> </tr> </table>	{	Road Cess, Rs.		Public Works Cess, Rs.		
{	Road Cess, Rs.						
	Public Works Cess, Rs.						
5. Signature of the Landlord or his Authorized Agent

Section 55 of the Bengal Tenancy Act, 1885, provides as follows:—

- (1) When a tenant makes a payment on account of rent, he may declare the year or the year and instalment to which he wishes the payment to be credited, and the payment shall be credited accordingly.
- (2) If he does not make any such declaration, the payment may be credited to the account of such year and instalment as the landlord thinks fit.

Bengal Tenancy Act.

(Schedule II.—Forms of Receipt and Account.)

FORM OF ACCOUNT.

1. Year				
2. Tenant's name				
3. Particulars of holding—(area, rent, &c.)	Bighás	Rate	Rs.	A. P.
	<i>Nakdi</i>			
Government Cesses				
	<i>Baowli</i>			
Julkur	...	...	...	...
Bunkur	...	...	...	...
Phulkur	...	...	...	...
4. Demand of the year	...	...	Maunds	Rs. A. P.
5. Balance of former years (Bakays)	...	...	...	...
6. Total demand (current and arrear)	...	...	...	Rs. A. P.
7. Paid each on account of	{ Current demand			
	{ Arrear demand			
8. Paid in kind	...	...	Maunds	...
9. Balance outstanding at end of year				Rs. A. P.
10. Signature of the Landlord or his authorized Agent				

FORM OF ACCOUNT.

1. Year				
2. Tenant's name				
3. Particulars of holding—(area, rent, &c.)	Bighás	Rate	Rs.	A. P.
	<i>Nakdi</i>			
Government Cesses				
	<i>Baowli</i>			
Julkur	...	...	...	...
Bunkur	...	...	...	...
Phulkur	...	...	...	...
4. Demand of the year	...	...	Maunds	Rs. A. P.
5. Balance of former years (Bakaya)	...	...	...	...
6. Total demand (current and arrear)	...	...	...	Rs. A. P.
7. Paid each on account of	{ Current demand			
	{ Arrear demand			
8. Paid in kind	...	...	Maunds	...
9. Balance outstanding at end of year				Rs. A. P.
10. Signature of the Landlord or his authorized Agent				

Bengal Tenancy Act.
(Schedule III.—Limitation.)

SCHEDULE III.

LIMITATION.

(See section 184.)

PART I.—Suits.

Description of Suit.	Period of Limitation.	Time from which period begins to run.
1. To eject any tenure-holder or raiyat on account of any breach of a condition in respect of which there is a contract expressly providing that ejectment shall be the penalty of such breach.	One year	The date of the breach.
2. For the recovery of an arrear of rent— (a) when the arrear fell due before a deposit was made under section 61 on account of the rent of the same holding. (b) in other cases	Six months Three years	The date of the service of notice of the deposit. The last day of the Bengali year in which the arrear fell due, where that year prevails, and the last day of the month of Jeyt of the Amlī or Fasli year in which the arrear fell due, where either of those years prevails.
3. To recover possession of land claimed by the plaintiff as an occupant-raiyat.	Two years	The date of dispossession.

PART II.—Appeals.

Description of Appeal.	Period of Limitation.	Time from which period begins to run.
From any decree or order under this Act, to the Court of a District Judge or Special Judge.	Thirty days	The date of the decree or order appealed against.
From any order of a Collector under this Act, to the Commissioner.	Thirty days	The date of the order appealed against.

PART III.—Applications.

Description of Application.	Period of Limitation.	Time from which period begins to run.
6. For the execution of a decree or order made under this Act, or any Act repealed by this Act, and not being a decree for a sum of money exceeding Rs. 500, exclusive of any interest which may have accrued after decree upon the sum decreed, but inclusive of the costs of executing such decree; except where the judgment-debtor has by fraud or force prevented the execution of the decree, in which case the period of limitation shall be governed by the provisions of the Indian Limitation Act, 1877.	Three years	(1) The date of the decree of order; or (2) where there has been an appeal, the date of the final decree or order of the Appellate Court; or (3) where there has been a review of judgment, the date of the decision passed on the review.

B. J. CROSTHWAITE,

Offg. Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 21, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th February, 1885, and was referred to a Select Committee:—

No. 4 OF 1885.

THE LAND ACQUISITION (MINES) BILL, 1885.

CONTENTS.

SECTIONS.

1. Short title, local extent and commencement.
2. Statement in declaration under section 6 of Act X of 1870 that mines not needed.
3. Notice to be given by owner, &c., before working mines lying under land.
4. Inspection of mines by Local Government.
5. If Local Government offers to pay compensation, mines not to be worked.
6. Amount of compensation to be determined under Act X of 1870.
7. If Local Government does not offer to pay compensation, mines may be worked in a proper manner.
8. Power to officer of Local Government to enter and inspect the working of mines.
9. Penalty for refusal to allow inspection.
10. If mines improperly worked, Local Government may require means to be adopted for safety of land acquired.

A Bill to provide for cases in which Mines or Minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870.

WHEREAS it is expedient to provide for cases in which mines or minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870; It is hereby enacted as follows:—

1. (1) This Act may be called the Land Acquisition Short title, local extent and commencement. (Mines) Act, 1885.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

2. (1) When the Local Government makes a declaration under section 6 of the Land Acquisition Act, 1870, that land is needed for a public purpose or for a Company, it may, if it thinks fit, insert in the declaration a statement that any mines of coal, iron-stone, slate or other minerals lying under the land or any particular portion of the land, except only such parts of the mines or minerals as are necessary to be dug or carried away or used in the construction of the work for the purpose of which the land is being acquired, are not needed.

(2) If any such statement is inserted in the declaration, any mines of coal, iron-stone, slate or other minerals under the land or portion of the land specified in the declaration, except as aforesaid, shall not, when the Collector takes possession of the land under section 16 or section 17 of the said Act, vest in the Government.

3. If the owner, lessee or occupier of any mines or minerals lying under any land so required is desirous of working or getting the same, he shall give the Local Government notice in writing of his intention so to do thirty days before the commencement of working.

4. On the receipt of a notice under the last foregoing section, the Local Government may, if it thinks fit, cause an inspection of the mines to be made.

The Land Acquisition (Mines) Bill, 1885.
(Sections 5-12.)

3 Vic.,
s. 78.]

5. (1) If it appears to the Local Government that the working or getting of the mines or minerals, or any part thereof, is likely to cause damage to the surface of the land or any works thereon, the Local Government may at any time before the expiration of thirty days from the receipt of the notice under section 3 offer either—

(a) to pay compensation for the mines or minerals or part thereof to the owner, lessee or occupier thereof; or

(b) to pay compensation to the owner, lessee or occupier of the mines or minerals, or part thereof, in consideration of his working or getting them in such manner and subject to such restrictions as the Local Government may in its offer specify.

(2) If the offer mentioned in case (a) is made, then the owner, lessee or occupier shall not work or get the mines or minerals or part thereof;

(3) If the offer mentioned in case (b) is made, then the owner, lessee or occupier shall not work or get the mines or minerals, or part thereof, save in the manner and subject to the restrictions specified by the Local Government.

8 Vic., c.
78.]

6. If the Local Government and the owner, lessee or occupier of any such mines or minerals, do not agree as to the amount of compensation to be paid under the last foregoing section, the same shall be settled in accordance with the procedure prescribed by the Land Acquisition Act, 1870, for determining the amount of compensation.

8 Vic., c.
79.]

7. (1) If before the expiration of the said thirty days the Local Government does not offer to pay any compensation to the owner, lessee or occupier of the mines or minerals for any loss he may sustain as provided in section 5, the owner, lessee or occupier may work the mines, or any part thereof, in a manner proper and necessary for the beneficial working thereof, and according to the usual manner of working such mines in the local area where the same are situate.

(2) If any damage or obstruction is caused to the surface of the land or any works thereon by improper working of the mines, the owner, lessee or occupier of the mines or minerals shall at once at his own expense repair the damage or remove the obstruction, as the case may require.

(3) If the repair or removal is not at once effected, or, if the Local Government so thinks fit, without waiting for the same to be effected by the owner, lessee or occupier, the Local Government

may execute the same and recover from the owner, lessee or occupier the expense occasioned thereby.

8. For better ascertaining whether any such mines are being worked or

Power to officer of Local Government to enter and inspect the working of mines.

have been worked so as to damage the land acquired or the works thereon, an officer appointed for this purpose by the Local Government may, after giving twenty-four hours' notice in writing, enter on any land in or near which the land acquired is situate, and wherein any such mines are being worked or are supposed to be worked, and enter into and return from any such mines or the works connected therewith; and for that purpose the officer so appointed may make use of any apparatus or machinery belonging to the owner, lessee or occupier of the mines, and use all necessary means for discovering the distance from the land acquired to the parts of the mines which are being worked or about to be worked.

9. If any owner, lessee or occupier of any such

Penalty for refusal to allow inspection.

mines refuses to allow any officer appointed by the Local Government for that purpose to enter into and inspect any such mines or works in manner aforesaid, every person so offending shall for every such refusal forfeit to the Local Government a sum not exceeding two hundred rupees.

10. If it appears that any such mines have been

If mines improperly worked, Local Government may require means to be adopted for safety of land acquired.

worked contrary to the provisions of this Act, the Local Government may, if it thinks fit, give notice to the owner, lessee or occupier thereof to construct such works and to adopt such means as may be necessary or proper for making safe the land acquired, and preventing injury thereto; and, if after such notice any such owner, lessee or occupier does not forthwith proceed to construct the works necessary for making safe the land acquired, the Local Government may itself construct the works and recover the expense thereof from the owner, lessee or occupier.

11. When a statement under section 2 has been

Construction of Act when land acquired has been transferred to a Company.

made regarding any land and the land has been acquired for a Company and has been transferred by the Local Government to the Company, then sections 8 to 10, both inclusive, shall be read as if for the words "the Local Government" wherever they occur in those sections the words "the Company which has acquired the land" were substituted.

12. In this Act "Company" means a Company

Definition of Company.

registered under the Indian Companies Act, 1882, or formed in pursuance of an Act of Parliament or by Royal Charter or Letters Patent.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for cases in which mines or minerals are situate under land which it is desired to acquire under the Land Acquisition Act, 1870.

2. Act XXII of 1863, which was replaced by the Land Acquisition Act, 1870, contained specific provisions (sections 51 and 52) for cases in which mines and minerals lay under land taken up under that Act. These provisions were not, however, re-enacted in the Act of 1870, which, as the Government is advised, contemplates the acquisition of the underlying minerals as well as the surface of the land.

3. Hitherto this state of the law has caused no inconvenience. Now, however, owing to its being proposed to extend railways across districts where there is a certain amount of coal to be found, notice has been drawn to the inconvenience of the existing law which practically compels the Government either to purchase all the mines and minerals under the land over which it is proposed to construct a line or to abandon the undertaking altogether.

4. Under these circumstances, the present Bill has been prepared. It does not, however, simply re-enact the provisions which Act XXII of 1863 formerly contained, inasmuch as they do not appear to be adapted to the circumstances of the case. It follows rather the rules contained in the English Railway Clauses Consolidation Act, 1845, (8 Vic., c. 20, ss. 77 *et seq.*) which it extends to the acquisition of land for all purposes and not merely for the construction of Railways.

5. It provides, first, (section 2) that when a declaration is made by the Local Government under section 6 of the Land Acquisition Act, the Local Government may, if it thinks fit, insert in the declaration a statement that any mines or minerals lying under the land to be acquired are not needed, and that if any such statement is inserted in the declaration, the mines or minerals lying under the land shall not, when the Collector takes possession of the land under section 16 or section 17 of the Act, vest in the Government.

6. It then (section 3) declares that if the owner, lessee or occupier of any mines or minerals lying under any land so acquired is desirous of working the same, he shall give the local Government notice in writing of his intention so to do thirty days before the commencement of working.

7. Next (section 4), the Bill empowers the local Government to cause the mines or minerals to be inspected by a person appointed by it for the purpose.

8. If it appears (section 5) to the local Government that the working of the mines or minerals is likely to cause damage to the surface of the land or any works thereon, the Local Government may at any time before the expiration of thirty days from the receipt of the notice, offer either—

- (a) to pay compensation for the mines or minerals to the owner, lessee or occupier ;
- (b) to pay compensation to the owner, lessee or occupier of the mines or minerals in consideration of his working or getting them in such manner and subject to such restrictions, as the Local Government may in its offer specify.

If the offer mentioned in case (a) is made, then the owner, lessee or occupier is prohibited from working the mines or minerals, whilst if the offer mentioned in case (b) is made, then he may not work or get the mines or minerals, save in the manner and subject to the restrictions specified by the local Government.

9. The Bill next provides (section 6) for the manner in which the amount of compensation to be paid under section 5 is to be determined.

10. Should, however, the local Government not offer to pay any compensation, section 7 permits the owner, lessee or occupier of the mines or minerals to work the mines in a manner proper and necessary for the beneficial working thereof, and according to the usual manner of working such mines in the local area where the same are situate. Should any damage or obstruction be caused by improper working of the mines, the section provides for the repairing of the damage or the removal of the obstruction by or at the cost of the owner, lessee or occupier.

11. Sections 8 and 9 provide for the inspection of mines for the purpose of ascertaining whether they are being worked or have been worked so as to damage the land which has been acquired and section 10 declares that if any mines have been improperly worked, the Local Government may require the owner, lessee or occupier thereof to construct such works and to adopt such means as may be necessary for making safe the land acquired and preventing injury thereto.

12. Lastly, section 11 makes the provisions of sections 3 to 10 applicable to cases where the land acquired has been transferred to a company, and section 12 defines what the term "Company" as used in the Bill means.

The 24th February, 1885.

T. C. HOPE.

R. J. CROSTHWAITE,

Offg. Secretary to the Government of India.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th March 1885, and was referred to a Select Committee :—

No. 5 OF 1885.

A Bill to amend the Petroleum Act, 1881.

WHEREAS it is expedient to amend the Petroleum Act, 1881, in manner hereinafter appearing; It is hereby enacted as follows :—

1. (1) This Act may be called the Petroleum Act, 1885; and

Short title and commencement.

(2) It shall come into force at once.

2. In section 3 of the Petroleum Act, 1881, in the *Amendment of explanation to definition of "petroleum" in section 3 of Act VIII of 1881.* *explanation* to the definition of "petroleum," for the last thirteen words the following words shall be substituted, namely :—

"in accordance with the directions contained in the schedule hereto annexed, with an apparatus which has been stamped and certified as provided by section 17A, within a period of five years immediately preceding the date on which the apparatus is used for the testing, and after the corrections (if any) which the certificate declares are to be applied to the results of the testing have been made."

3. In section 3 of the said Act, in the definition of "dangerous petroleum," for the word "seventy-three" the word "seventy-six" shall be substituted; and to the same definition the following words shall be added, namely :—

"Provided that, when all or any of the petroleum on board a ship, or in the possession of any dealer, is declared by the master of the ship, or the consignees of the cargo, or by the dealer, as the case may be, to be of one uniform quality, the petroleum shall not be deemed to be dangerous if the samples selected from such petroleum, when

tested as aforesaid, have their flashing points, on an average, at or above seventy-three degrees of Fahrenheit's thermometer and if no one of the said samples has its flashing point below seventy degrees of that thermometer."

Repeal of word 'glass' in section 5 of same Act.

4. In the proviso to section 5 of the said Act, the word "glass" shall be repealed.

5. In section 6 of the said Act, for the last seventeen words the following words shall be substituted, namely :—

"have attached thereto a label in conspicuous characters stating the description of the petroleum, with the addition of the words 'highly inflammable' and with the addition—

"(d) in the case of a vessel kept, of the name and address of the consignee or owner;

"(e) in the case of a vessel transported, of the name and address of the sender; and

"(f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor."

New sections substituted for section 7 of the same Act.

6. For section 7 of the said Act the following sections shall be substituted :—

Power for Local Government to make rules as to importation of petroleum.

"7. (1) The Local Government may, from time to time, make rules consistent with this Act to regulate the importation of petroleum, and in particular—

"(a) to determine the ports at which only petroleum may be imported;

"(b) to ascertain the quantity and description of any petroleum on board a ship;

"(c) to determine the places at which and the conditions on and subject to which petroleum may be landed, stored or transhipped;

"(d) to fix the fees to be paid for the storage of petroleum at such places;

"(e) to provide for the selection by an officer appointed by the Local Government in this behalf, and for the delivery to him by the consignees of samples of all petroleum so landed and stored; and

"(f) to provide, in the case of each consignment, which is stated to be of one uniform quality, for the averaging of the results of testing the selected samples."

"(g) In this section 'ship' includes anything made for the conveyance by water of human beings or property."

"7A. (1) Petroleum landed and stored in accordance with rules made under the last foregoing section shall not be removed from the place at which it is stored until the samples selected therefrom in accordance with the said rules have been tested by an officer appointed by the Local Government in this behalf in the manner described in the schedule hereto annexed with an apparatus which has been stamped and certified as provided by section 17 A, and until such officer has given a certificate that the petroleum is not dangerous petroleum."

"(2) If the said officer after testing the said samples refuses to give the said certificate in respect of any petroleum, the Local Government may permit the consignee within a time to be fixed by the Local Government in this behalf—

"(a) to rectify the petroleum,

"(b) to apply for a license to import the petroleum as dangerous petroleum, or

"(c) to re-export the petroleum."

"(3) If the consignee does not within the time fixed under sub-section (2) avail himself of the permission granted under that sub-section, the Local Government may order the petroleum to be destroyed."

7. After section 17 of the said Act the following

New section to be inserted after section 17. section shall be inserted, namely:—

"Test-apparatus."

"17A. Whereas a model of the apparatus for testing petroleum under this Act constructed in accordance with the description contained in the schedule hereto annexed has been deposited in the office of the Chemical Examiner to Government, Calcutta, and has been marked with the words 'Model test-apparatus;' It is hereby enacted as follows:—

"(1) The Chemical Examiner with whom the said model test-apparatus is deposited may, on payment of such fee as the Governor General in Council may, from time to time, by notification in the *Gazette of India*, prescribe, compare with the said model and verify every apparatus for testing petroleum which is submitted to him for the purpose."

"(2) If any apparatus for testing petroleum, when compared and verified as provided by this section, is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and shall further give a certificate in writing under his hand to the effect that the apparatus has been compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests."

"(3) Every certificate granted under this section shall, until the contrary is proved, be deemed to be conclusive proof of the matters stated therein."

"(4) Subject to the payment of such fees as the Governor General in Council may, by notification in the *Gazette of India*, prescribe in this behalf, the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it."

New schedule substituted for the schedule to the same Act. 8. For the Schedule to the said Act the following schedule shall be substituted, namely:—

"THE SCHEDULE."

"1.—Nature of the Test-apparatus."

"The apparatus consists of the following parts:—

- (1) the oil-cup;
- (2) the cover, with slide, test-lamp, and clock-work arrangement for opening and closing the holes in the cover, and for dipping the test-flame;
- (3) the water-bath or heating vessel;
- (4) the tripod stand, with jacket, and spirit-lamp for heating the water-bath;
- (5) the thermometer for indicating the temperature of the oil in the oil-cup;
- (6) the thermometer for indicating the temperature of the water in the water-bath;
- (7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup;
- (8) the dropping bottle, for replenishing the test-lamp;
- (9) the forceps, for adjusting the wick of the test-lamp."

"The oil-cup is a cylindrical flat-bottomed vessel, made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination."

"The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp, and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid."

"The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used."

f. 42 &
3 Vic., c. 47,
3.]

f. 42 &
3 Vic., c. 47,
3.]

"The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air-chamber intervenes between the two; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

"The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

"The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

"II.—Directions for drawing the Sample and preparing it for Testing.

"1. *Drawing the sample.*—In all cases the testing officer shall personally superintend the drawing of the sample from an original unopened tin.

"An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin shall be made.

"Two bottles, each of the capacity of about 40 fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home, cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

"2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water in which ice is floating until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

"III.—Directions for preparing and using the Test-apparatus.

"1. *Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 130° Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer, which is provided for testing the temperature of the water, gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to

the stand of the apparatus) until the required temperature is indicated.

"2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the small open orifice of the bottle provided for that purpose. This can be safely done without interrupting the test.

"3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

"4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test-lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and when the temperature has reached 56° Fahrenheit the clockwork is set in motion by pressing the trigger.

"If no flash takes place the clockwork is at once re-wound, and the trigger pressed at 57° Fahrenheit, and so on, at every degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

"(f) to provide, in the case of each consignment, which is stated to be of one uniform quality, for the averaging of the results of testing the selected samples."

"(2) In this section 'ship' includes anything made for the conveyance by water of human beings or property.

"7A. (1) Petroleum landed and stored in accordance with rules made under the last foregoing section shall not be removed from the place at which it is stored until the samples selected therefrom in accordance with the said rules have been tested by an officer appointed by the Local Government in this behalf in the manner described in the schedule hereto annexed with an apparatus which has been stamped and certified as provided by section 17 A, and until such officer has given a certificate that the petroleum is not dangerous petroleum.

"(2) If the said officer after testing the said samples refuses to give the said certificate in respect of any petroleum, the Local Government may permit the consignee within a time to be fixed by the Local Government in this behalf—

"(a) to rectify the petroleum,

"(b) to apply for a license to import the petroleum as dangerous petroleum, or

"(c) to re-export the petroleum.

"(3) If the consignee does not within the time fixed under sub-section (2) avail himself of the permission granted under that sub-section, the Local Government may order the petroleum to be destroyed."

7. After section 17 of the said Act the following

New section to be inserted after section 17. section shall be inserted, namely:—

"Test-apparatus.

"17A. Whereas a model of the apparatus for testing petroleum under this Act constructed in accordance with the description contained in the schedule hereto annexed has been deposited in the office of the Chemical Examiner to Government, Calcutta, and has been marked with the words 'Model test-apparatus;' It is hereby enacted as follows:—

"(1) The Chemical Examiner with whom the said model test-apparatus is deposited may, on payment of such fee as the Governor General in Council may, from time to time, by notification in the *Gazette of India*, prescribe, compare with the said model and verify every apparatus for testing petroleum which is submitted to him for the purpose.

"(2) If any apparatus for testing petroleum, when compared and verified as provided by this section, is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and shall further give a certificate in writing under his hand to the effect that the apparatus has been compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests.

"(3) Every certificate granted under this section shall, until the contrary is proved, be deemed to be conclusive proof of the matters stated therein.

"(4) Subject to the payment of such fees as the Governor General in Council may, by notification in the *Gazette of India*, prescribe in this behalf, the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it."

New schedule substituted for the schedule to the same Act. 8. For the Schedule to the said Act the following schedule shall be substituted, namely:—

"THE SCHEDULE.

"1.—Nature of the Test-apparatus.

"The apparatus consists of the following parts:—

- (1) the oil-cup;
- (2) the cover, with slide, test-lamp, and clock-work arrangement for opening and closing the holes in the cover, and for dipping the test-flame;
- (3) the water-bath or heating vessel;
- (4) the tripod stand, with jacket, and spirit-lamp for heating the water-bath;
- (5) the thermometer for indicating the temperature of the oil in the oil-cup;
- (6) the thermometer for indicating the temperature of the water in the water-bath;
- (7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup;
- (8) the dropping bottle, for replenishing the test-lamp;
- (9) the forceps, for adjusting the wick of the test-lamp.

"The oil-cup is a cylindrical flat-bottomed vessel, made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

"The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp, and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

"The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

[cf. 42 & 43 Vic., c. 47, s. 3.]

[cf. 42 & 43 Vic., c. 47 s. 3.]

"The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air-chamber intervenes between the two; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

"The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

"The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

"II.—Directions for drawing the Sample and preparing it for Testing.

"1. *Drawing the sample.*—In all cases the testing officer shall personally superintend the drawing of the sample from an original unopened tin.

"An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin shall be made.

"Two bottles, each of the capacity of about 40 fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home, cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

"2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water in which ice is floating until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

"III.—Directions for preparing and using the Test-apparatus.

"1. *Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 130° Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer, which is provided for testing the temperature of the water, gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to

the stand of the apparatus) until the required temperature is indicated.

"2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the small open orifice of the bottle provided for that purpose. This can be safely done without interrupting the test.

"3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

"4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test-lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and when the temperature has reached 56° Fahrenheit the clockwork is set in motion by pressing the trigger.

"If no flash takes place the clockwork is at once re-wound, and the trigger pressed at 57° Fahrenheit, and so on, at every degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

"If the flash takes place at any temperature below 77° Fahrenheit the temperature at which it occurs is to be recorded. Two fresh portions of the sample are then to be successively tested in a similar manner and the results recorded. If no greater difference than 2° Fahrenheit exists between any two of the three recorded results, each result is to be corrected for atmospheric pressure, as hereafter described, and the average of the three corrected

results is the flashing point of the sample. In the event of there being a greater difference than 2° Fahrenheit between any two of the results, the series of tests is to be rejected and a fresh series, of three, similarly obtained, and so on until a sufficiently concordant series is furnished, when the results are to be corrected and the average taken in the manner already described.

"If a temperature of 76° Fahrenheit has been reached without a flash occurring, the application of the test-flame is to be continued at every degree rise of temperature until a temperature of 95° Fahrenheit has been reached. If no flash has occurred up to this point, the oil-cup is to be removed from the water-bath, and the temperature of the water in the water-bath is to be reduced to 95° Fahrenheit by pouring cold water into the funnel (the hot water escaping by the overflow-pipe). The air-chamber is then to be filled to a depth of 1½ inches with water at a temperature of about 95° Fahrenheit, the oil-cup is to be replaced in the water-bath and the spirit-lamp attached to the water-bath is to be lighted and placed underneath. The test-flame is then to be again applied, from 96° Fahrenheit, at every degree rise of temperature as indicated by the thermometer in the oil-cup until a flash takes place or until a temperature of 200° Fahrenheit has been reached. If during this operation the test-flame appears to diminish in size, the lamp is to be replenished in the manner prescribed at (2) without interrupting the test.

"If a flash occurs at any temperature between 76° and 200° Fahrenheit the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

"In repeating a test, a fresh sample of oil must always be used, the tested sample being thrown away, and the cup must be wiped dry from any adhering oil and cooled, as already described, before receiving the fresh sample.

"5. *Correction for atmospheric pressure.*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of 1·6° Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. For this purpose a table is appended to this schedule, giving the flashing points of oils ranging from 65° to 80° Fahrenheit, under pressure ranging from 27 to 31 inches of mercury.

"The table is used in the following manner:—

"*Example.*—An oil has given a flashing point of 71°, the barometer being at 28·6 inches; take the nearest number to 71° in the vertical column headed 28·6. This number is 70·8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is 73°.

"Table for correction of Flashing Points indicated by the Test for Variations in Barometric Pressure on either side of Thirty Inches.
Barometer in Inches.

27	27·2	27·4	27·6	27·8	28	28·2	28·4	28·6	28·8	29	29·2	29·4	29·6	29·8	30	30·2	30·4	30·6	30·8	31
60·2	60·5	60·8	61·2	61·5	61·8	62·1	62·4	62·8	63·1	63·4	63·7	64	64·4	64·7	65	65·3	65·6	66	66·3	66·6
61·2	61·5	61·8	62·2	62·5	62·8	63·1	63·4	63·8	64·1	64·4	64·7	65	65·4	65·7	66	66·3	66·6	67	67·3	67·6
62·2	62·5	62·8	63·2	63·5	63·8	64·1	64·4	64·8	65·1	65·4	65·7	66	66·4	66·7	67	67·3	67·6	68	68·3	68·6
63·2	63·5	63·8	64·2	64·5	64·8	65·1	65·4	65·8	66·1	66·4	66·7	67	67·4	67·7	68	68·3	68·6	69	69·3	69·6
64·2	64·5	64·8	65·2	65·5	65·8	66·1	66·4	66·8	67·1	67·4	67·7	68	68·4	68·7	69	69·3	69·6	70	70·3	70·6
65·2	65·5	65·8	66·2	66·5	66·8	67·1	67·4	67·8	68·1	68·4	68·7	69	69·4	69·7	70	70·3	70·6	71	71·3	71·6
66·2	66·5	66·8	67·2	67·5	67·8	68·1	68·4	68·8	69·1	69·4	69·7	70	70·4	70·7	71	71·3	71·6	72	72·3	72·6
67·2	67·5	67·8	68·2	68·5	68·8	69·1	69·4	69·8	70·1	70·4	70·7	71	71·4	71·7	72	72·3	72·6	73	73·3	73·6
68·2	68·5	68·8	69·2	69·5	69·8	70·1	70·4	70·8	71·1	71·4	71·7	72	72·4	72·7	73	73·3	73·6	74	74·3	74·6
69·2	69·5	69·8	70·2	70·5	70·8	71·1	71·4	71·8	72·1	72·4	72·7	73	73·4	73·7	74	74·3	74·6	75	75·3	75·6
70·2	70·5	70·8	71·2	71·5	71·8	72·1	72·4	72·8	73·1	73·4	73·7	74	74·4	74·7	75	75·3	75·6	76	76·3	76·6
71·2	71·5	71·8	72·2	72·5	72·8	73·1	73·4	73·8	74·1	74·4	74·7	75	75·4	75·7	76	76·3	76·6	77	77·3	77·6
72·2	72·5	72·8	73·2	73·5	73·8	74·1	74·4	74·8	75·1	75·4	75·7	76	76·4	76·7	77	77·3	77·6	78	78·3	78·6
73·2	73·5	73·8	74·2	74·5	74·8	75·1	75·4	75·8	76·1	76·4	76·7	77	77·4	77·7	78	78·3	78·6	79	79·3	79·6
74·2	74·5	74·8	75·2	75·5	75·8	76·1	76·4	76·8	77·1	77·4	77·7	78	78·4	78·7	79	79·3	79·6	80	80·3	80·6
75·2	75·5	75·8	76·2	76·5	76·8	77·1	77·4	77·8	78·1	78·4	78·7	79	79·4	79·7	80	80·3	80·6	81	81·3	81·6

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to amend the Petroleum Act, 1881, in certain points in which experience has shewn that its amendment would be desirable.

2. "Dangerous petroleum" is defined by the Act (section 5) as petroleum having its flashing point below seventy-three degrees of Fahrenheit's thermometer. The Government of India does not see any reason for changing the standard so fixed, but in view of the possibility of variations in the application of the test, which, according to the opinions of the experts, may, even with the utmost care, cause deviations of 2° or 3° in the results, it is of opinion that the nominal legal minimum standard for non-dangerous petroleum may be slightly raised. Accordingly, section 3 of the Bill fixes the standard for dangerous petroleum at 76° instead of 73°, but to this enhanced standard a proviso is added to the effect that a consignment represented to be of one uniform quality shall not be deemed to be dangerous when on an average of tests the oil does not fall below that standard by more than 3°, and no one sample has a flashing point below 70°.

3. Section 5 of the Act permits small quantities of dangerous petroleum to be kept in "glass," among other vessels, if each vessel does not contain more than a pint and is securely stopped. Looking to the comparatively fragile nature of glass vessels and to the possibility of such vessels, when filled with the highly volatile liquids included under the head of "dangerous petroleum," bursting even if "securely stopped," when exposed to powerful sunlight for a brief period, the prudence of including glass vessels among those specified in the section is, as has been pointed out to the Government of India, doubtful. Section 4 of the Bill therefore amends the section by the omission of the word "glass."

4. The object of section 5 of the Bill is to bring the provisions of section 6 of the Act, which relate to the marking of the vessels containing dangerous petroleum, and which declare that all such vessels "shall bear an indelible mark on a label in conspicuous characters, stating the nature of the contents thereof" into accordance with the English law (31 & 35 Vic., cap. 105, section 6), which lays down that the label shall state in conspicuous characters the description of the petroleum with the addition of the words "highly inflammable" and with the addition of the name and address of the consignee or owner or of the sender or vendor.

5. As the Act now stands, not only is the importation of "dangerous" petroleum subjected to a strict system of licensing, but no petroleum may be landed from any ship until samples of the petroleum on board thereof have been delivered for the purpose of the petroleum being tested.

While considering that the importation of dangerous petroleum should continue to be thus regulated, the Government of India is of opinion that the restrictions at present placed on the importation of other petroleum may be somewhat relaxed. It seems to it that, instead of requiring the delivery of samples before any oil is landed, it would be sufficient to give the Local Government power to determine the places at which, and the conditions on and subject to which, petroleum may be landed and stored. The necessary power is conferred by section 6 of the Bill, which substitutes a new section for section 7 of the Act. There would thus be nothing to prevent petroleum, other than dangerous petroleum, being in future landed and stored at once. But, in order to protect the public, no petroleum should be allowed to be removed from the place where it is stored until it has been tested and declared to satisfy the legal standard. Section 7A therefore provides this, and further declares that, when petroleum which has been so landed and stored is found not to come up to the legal standard, the Local Government may direct the consignees either to rectify it or to import it as dangerous petroleum or to re-export within a fixed period, and that, on the consignees failing to do whichever of these things they may be directed to do, the Local Government may order the petroleum to be destroyed.

In addition to re-producing clauses (a) and (c) of the present section 7, the new section 7 further empowers the Local Government to make rules to fix the fees to be paid for the storage of petroleum at places appointed for the purpose, and to regulate the selection of samples and the averaging the results of testing selected samples.

6. Section 7 of the Bill introduces certain new provisions in the Act as to the test-apparatus to be used. As the Act at present stands, the schedule contains a specification explanatory of the test-apparatus. As it is, however, proposed by this Bill to substitute a new schedule for the present one, in which a new description of the test-apparatus is inserted, it seems desirable, for the convenience of the public, to provide for the deposit of a model test apparatus, which shall be open to inspection, and after which all the instruments to be used under the Act shall be constructed. This is what the new section 17A, which section 7 of the Bill adds to the Act, does. This section also provides for the verification of each test-apparatus which it is proposed to use for the purposes of the Act. Each apparatus when verified is to be marked with a special number, and the officer making the verification is to give a certificate in which shall be noted any corrections which must be applied to the results of the tests made with the apparatus. This last provision is necessary, because it is practically impossible to construct instruments which will not need corrections of this sort. The certificate granted is declared to be conclusive proof of the matters stated therein.

7. Section 8 of the Bill substitutes a new schedule for the schedule at present appended to the Act, the instructions contained in which it is now generally admitted require modification.

This schedule has been prepared mainly by Sir F. Abel in conjunction with Mr. Redwood and Dr. Warden, the Professor of Chemistry in the Medical College, Calcutta, and Chemical Examiner to Government, and Dr. Lyon, the Chemical Analyser in Bombay, and it has also been examined and considered by Professor Pedler of the Presidency College, Calcutta. It embodies very definite directions regarding the sampling and testing of petroleum, and it lays down in a most detailed manner the procedure to be adopted. The Governor General in Council believes that the adoption of this schedule will meet all the difficulties which have been found to occur under the present law in regard to the sampling and testing of petroleum, and that, if the procedure therein described is carefully followed, there is every reason to hope that trustworthy and generally concordant results will be obtained.

9. Lastly, the new provisions as to the deposit of a model test-apparatus and the verification of all other test-apparatus therewith has necessitated the amendment of the *explanation* of the term "flashing point" which is appended to the definition of "petroleum" in section 3. It is necessary that, in order to ascertain the true flashing point, the petroleum should be tested with a verified and certificated apparatus, and after the corrections (if any) to be applied to the results of the testing have been made. Moreover, it would appear to be necessary that every apparatus used for the testing of petroleum should be verified at least once in every five years. All these points are provided for in the amendment made by section 2 of the Bill.

J. GIBBS.

The 10th March, 1885.

R. J. CROSTHWAITE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th March 1885, and was referred to a Select Committee:—

No. 6 OF 1885.

A Bill to amend the law relating to Government Securities.

WHEREAS it is expedient to amend the law relating to Government securities in manner herein-after appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Securities Act, 1885; and

(2) It shall come into force at once.

1. 2. In this Act, unless there is something repugnant in the subject or context,
2.] Definitions.

The expression "Government securities" includes promissory notes, debentures, stock-certificates, and all other securities issued by the Government of India or by any Local Government, in respect of any loan issued under notification in the official Gazette, whether before or after the passing of this Act: and

"prescribed" means prescribed by rules made from time to time by the Governor General in Council in this behalf.

3. (1) Notwithstanding anything contained in the Indian Contract Act, section 45, when a Government security is payable to two or more persons jointly and any of them dies, the security shall be payable to the survivor or survivors of those persons.

(2) Nothing herein contained shall affect any claim which the representative of the deceased person may have against the survivor or survivors in respect of the security jointly payable to them and the deceased.

(3) This section shall apply whether the death of the person to whom the security was jointly payable occurred or occurs before or after this Act comes into force.

4. Any person to whom a Government security is payable may, on payment of the prescribed fee and on delivering the security duly receipted to the prescribed officer, obtain from the officer a renewed security payable to himself. [Cf. sec. 49 of 33 & 34 Vic., cap. 71.]

5. (1) When a Government security has been wholly or partly lost or destroyed the person to whom it was payable at the time of the loss or destruction or his representative may, on application to the prescribed officer, and on producing proof to his satisfaction of the loss or destruction, obtain from him an order for:—

- (a) the payment of interest in respect of the security said to be lost or destroyed pending the issue of a duplicate security; and
(b) the issue of a duplicate security payable to such person.

(2) An order shall not be passed under sub-section (1) until after the issue of the prescribed notification of the loss or destruction and after the expiration of the prescribed period, nor until the applicant has given the prescribed indemnity against the claims of all persons deriving title under the security lost or destroyed.

(3) A list of the securities in respect of which an order is passed under sub-section (1) shall be published in the *Gazette of India* at such times as the Governor General in Council may, from time to time, direct.

6. When a renewed security has been issued under section 4, or a duplicate security has been issued under section 5, the Government shall be discharged of all liability in respect of the original security of which such renewed or duplicate security has been issued— [Cf. 33 & 34 Vic., cap. 71, s. 51.]

- (a) in the case of a renewed security, after the lapse of six years from the date of the issue of the renewed security,
(b) in the case of a duplicate security, after the lapse of six years from the date of the publication under section 5, sub-sec-

tion (3), of the list in which the security is first mentioned, or from the date of the last payment of interest on the original security, whichever date is latest.

Power for Governor General in Council to make rules.

7. The Governor General in Council may, from time to time, make rules to prescribe—

- (a) the fees to be paid for applications under sections 4 and 5;
- (b) the form in which securities delivered for renewal are to be receipted;
- (c) the officer who is to exercise all or any of the powers and perform all or any of the duties prescribed by sections 4 and 5;
- (d) the proof which is to be produced by persons applying for duplicate securities;
- (e) the form and mode of publication of the notification mentioned in section 5 and the period after which interest may be paid or a duplicate security may be issued under that section;

- (f) the nature and amount of the indemnity to be given by a person applying under section 5 for the payment of interest or the issue of a duplicate security; and
- (g) generally all matters connected with the grant of renewed and duplicate securities.

8. (1) The Governor General in Council shall before making rules under the last foregoing section, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of the public.

(2) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(3) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(4) Every rule made under the last foregoing section shall be published in the *Gazette of India*, and the publication in the *Gazette of India* of a rule purporting to be made under that section shall be conclusive evidence that it has been duly made.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for certain matters connected with Government securities as to which legislation appears to be desirable.

2. Under the English law, on the death of one of several joint promisees or creditors, the right to sue on the contract vests in the survivors or survivor, and, on the death of the last of two or more survivors, in his personal representative. But a person receiving money under this right of survivorship may be accountable for it to the representatives of the deceased.

3. This rule has been altered in India by section 45 of the Contract Act, which provides that—

“When a person has made a promise to two or more persons jointly, then, unless a contrary intention appears from the contract, the right to claim performance rests, as between him and them, with them during their joint lives, and, after the death of any of them, with the representative of such deceased person jointly with the survivor or survivors, and, after the death of the last survivor, with the representatives of all jointly.”

4. With reference to this section, the Law Commissioners, who prepared the draft of the Act, remarked :—“In regulating the devolution of rights and liabilities, we propose, in accordance with the rule of English Courts of Equity and of the Indian Code of Civil Procedure, that joint liabilities and rights shall, after the death of one of the persons liable or entitled, go to his representative jointly with the survivor, and after the death of the survivor to the representatives of both jointly.” So far as can be ascertained, this proposal was accepted without criticism in India.

5. It appears that, both before and since the passing of the Contract Act, the practice of the Indian Public Debt Offices has been to treat the right of suing on, and giving receipts for money payable under, Government promissory notes as vesting in the survivor or survivors of two or more joint holders. But the law officers of the Government have recently given an opinion that, having regard to section 45 of the Contract Act, it is not safe to continue this practice.

6. Under these circumstances, the Government of India think that legislation is desirable both for the purpose of confirming what has been done in the past, and for the purpose of laying down a convenient rule for the future.

7. Accordingly, section 3 of the Bill declares that, notwithstanding anything contained in the Indian Contract Act, 1872, section 45, when a Government security is payable to two or more persons jointly and any of them dies, the security shall be payable to the survivor or survivors of those persons. But to this a clause is added making it clear that the section will not affect the liability of the survivor or survivors to the representative of the deceased holder of the security.

8. Lastly, sections 4 to 6 of the Bill deal with the issue of renewed and duplicate Government securities.

9. With regard to the renewal of Government securities, the holder of a security may, under existing rules, upon payment of the prescribed fee and delivering up his security properly receipted, obtain a clear title in the form of a renewed security in his own favour. This right is affirmed by section 4 of the Bill; but as Government by the renewal becomes liable in respect of the new note independently of any question as to legal completeness of discharge upon the original security, opportunity is taken to fix a term within which claims in respect of the original security must be made. Accordingly, section 6 of the Bill releases Government from liability in respect of the original security after the lapse of six years from the date of the issue of the renewed security.

10. With regard to duplicate securities, the practice has hitherto been, when a Government security has been lost or destroyed, to issue a notification, under the terms of the security, of the discharge of the security upon a given date, and to refuse to issue any duplicate until six years (the period fixed by the law of limitation) has elapsed from the date so fixed for discharge. If, however, the loan is not mature, no such notification of discharge can be issued, and the Government is obliged to refuse to issue any duplicate, in the face of the risk of claims being made in respect of the security alleged to be lost. The Bill adopts the existing practice in respect of the issue of duplicates, but, by applying in every case the period of limitation which under the existing law applies only in the case of securities of loans dischargeable upon notice given at any time, enables the Government to issue duplicates (under the usual safeguard of a bond of indemnity) in every case of a security proved to have been lost or destroyed.

A. COLVIN.

The 10th March, 1885.

R. J. CROSTHWAITE,
Offg. Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

N^o 12. { CALCUTTA, SATURDAY, MARCH 21, 1885.

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GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

FINANCIAL STATEMENT for 1885-86.

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FINANCIAL STATEMENT for 1885-86.

Preliminary.

1. The Financial Statement for the ensuing year will present but little of Preliminary. special attraction so far as any new development of our fiscal system is concerned. But on the other hand, to those who have followed with attention the course of Indian finance during the last few years, the year 1885-86 will prove of much interest. As being the fourth year in which a Budget has been framed on the basis of the anticipations embodied in the reforms which culminated in 1882-83, it enables us, when viewed with the three years preceding it, to judge what, in the presence of considerable difficulties and apart from extraordinary emergencies, the outcome of the measures taken in 1882-83 may, on the whole, be said to have been. In a later part of this Statement I shall have occasion to go at greater length into this subject; but this much may be said in these preliminary remarks, that, in my judgment, we now may assume that, very exceptional circumstances apart, the expectations of my predecessors, who believed that the normal and healthy increase of revenues would be found to balance the ordinary expenditure, and in that confidence abolished the import duties and lowered the salt tax, have been fulfilled. In the course of this Statement we shall find that the three years 1882-83, 1883-84, 1884-85 have between them, if we take in the case of the two former years the Accounts, and, in the latter year, the Revised Estimates, given us a surplus of revenue over expenditure of about *Sufficiency of revenues provided by the reforms of 1882-83 and preceding years; effect of recent circumstances on those reforms.* £1,378,000; that although in any one year its surplus may be abnormally large, or in the succeeding year there may be even some apparent deficit, these are variations largely attributable to irregularities of Land Revenue collection incidental to our fiscal administration, which in no way necessarily indicate uncertainty or irregularity in our sources of receipt, when viewed as a whole; that we can sustain such severe losses as a partial failure of the opium crop, a temporary stagnation of the railway traffic, arising from dullness in our wheat trade, or a serious falling off in our Customs duties, or that we can provide for unforeseen expenditure, such as payments necessitated on an excessive opium crop may produce, but that these losses or requirements leave us, as they found us, with our resources unimpaired, and without any causes of anxiety as to our capability in the future of meeting similar emergent demands. This much will be seen on the brighter side of the subject. On the other, however, attention will be drawn to the consequences of depression in trade, and of a further depreciation in the value of silver. It will be noted that for the first time in our financial history we have been compelled to adopt a rate of exchange no higher than 1s. 7d., and if we have not had to add to our estimates the corresponding sum of £440,000 as a gross increase to our loss by exchange, it is only because there will be, for reasons to be presently explained, a very considerable decrease this year in the Secretary of State's Bills, which enables us to shew in 1885-86 an apparent economy under the head of exchange; an economy, however, which must not be taken as indicating any real corresponding improvement. As far as the future is concerned, little or no ground will be found to exist for allaying our apprehensions: and this at a time when we have embarked upon extensive and costly measures for the improvement and development of our communications, and when the course of events beyond our frontiers is raising questions which seem likely

to disturb, more or less seriously, the calculations of those who are charged with the financial administration of this country. While, therefore, it will probably be conceded that the measures of reform which I have alluded to have been fully justified by the experience acquired since their introduction, it will possibly be questioned whether the *status* which they established will prove sufficient in view of the further trials which seem to be awaiting us, and of the necessities of our situation, whether connected with the state of our currency, or with the measures necessary for the development and protection of the country. The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in adding to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of the financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs are not passing into a new phase which was then, though not unforeseen, less imminent; which could not therefore be taken into immediate consideration; but which, should it now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired. I hope, in the course of this Statement, so to handle the material before me as to illustrate and to demonstrate the appositeness of the preceding remarks, and to make clear to any one who reads it with moderate attention, what our resources during the three years which it treats of have been, or are likely to be; how far they are capable of meeting the calls which in ordinary course experience shews we must expect; and whether, in view of the further obligations we have undertaken, or which the fall in silver or other circumstances are forcing upon us, our resources may be expected to prove as sufficient in the years immediately ensuing, as in the three years which it will be the business of this Statement to review.

The Accounts of 1883-84.

	£
Revenue	71,727,421
Expenditure	70,339,925
Surplus	<u>1,387,496</u>

2. The appropriation audit report, published in the *Gazette of India* of 14th March 1885, gives in great detail the explanations necessary to arrive at a full understanding of the surplus here exhibited; but as the surplus of the Budget Estimate for that year was taken at £457,000 and that of the Revised Estimate at £271,400 only, it is desirable to add a few remarks explanatory of the great difference between the actual surplus and the several forecasts above enumerated. There was an increase of £1,595,300 under the principal heads of revenue, of which the main item was Land Revenue, about £569,200. This sum was collected in Burmah, Madras, and Bombay in 1883-84, greatly in advance even of the estimates of January and February 1884, at the end of the year, and in ordinary course would have fallen into 1884-85, (an incident, as will be presently seen, which, however favourable to the surplus of 1883-84, has mainly contributed to bring about a deficit in the Revised Estimates of 1884-85). The Opium revenue was £356,500 better than the estimate, and owing to the very short crop of the year, there was a decrease of £310,600 on Expenditure. Excise, Stamps, and Forest revenue, between them, were better by £439,000 than the estimates. Post Office, Telegraph, and Mint gave an improvement of £58,500 owing to short expenditure on capital account of telegraphs, and the absorp-

Large exhibited surplus partly due to collection of land revenue ordinarily falling due in 1885-86; partly to method of accounting for certain sums connected with the Sindh, Panjab, and Delhi Railway.

tion of copper coin bringing a large gain to the Treasury. Under Miscellaneous an arrear of £130,000 was paid on account of interest from the Bombay Port Trust. Productive Public Works shewed a better revenue account by £687,400, due to the prosperous trade of the year, which, however favourable circumstances may have been, it would have been obviously imprudent fully to take credit for in the estimates. Under Public Works not classed as Productive there was a gain of £362,500, arising from the transfer of certain Provincial Railways in Bengal and in the North-Western Provinces from Ordinary to Productive, and the per contra transfer of Madras Harbour Works from Productive to Ordinary. The sum of £325,000, which in the Revised Estimates, as explained in my Budget Statement for last year, was written off against revenue by a credit to capital, being the loss in past years on the Indus Flotilla of the Sindh, Punjab, and Delhi Railway, and which balanced the gain above mentioned, has been since removed from the Revenue Account under instructions from the Secretary of State, thereby relieving the estimates of 1883-84 of that charge. Under Military Estimates there was a saving of £178,600; but, as a million sterling was paid to the English War Office on account of arrears of non-effective charges, the real saving was converted into an excess charge of £821,400, while the exchange rose to £290,700 above the estimates, as the Secretary of State took the occasion of a favourable market to increase the number of bills drawn by him. These explanations cover, generally, the increase of the surplus shewn in the Accounts over that exhibited in the Budget and the Revised Estimates. The difference between the Budget Estimate and the Accounts requires perhaps less explanation; but if it is asked why the Revised Estimates, made at a date comparatively late, and but shortly before the close of the year, were so wide of the mark, the answer is to be found in the accelerated payment of £569,200 Land Revenue above mentioned, and in the orders of the Secretary of State under which, after the close of 1884-85, £325,000 on account of the Indus Flotilla were removed from the debit to Revenue.

Revised Estimates, 1884-85.

3. The Budget and Revised Estimates for 1884-85 are as follows :—

<i>Budget Estimates.</i>						
						£
Total Revenue	.	.	.	.	.	70,560,400
Total Expenditure	.	.	.	.	.	70,241,100
					Surplus	319,300
<i>Revised Estimates.</i>						
						£
Total Revenue	.	.	.	.	.	69,991,200
Total Expenditure	.	.	.	.	.	70,707,400
Deficit	.	.	.	.	.	716,200

*Budget and
Revised Estimates
1884-85 :*

4. The past year, so far as can be seen on the Revised Estimates and until its accounts are finally closed, has presented us, not with the surplus of £319,300, but with a deficit of £716,200.

5. It has been already mentioned that the unexpected payment in March 1884 of Land Revenue amounting to £569,200 swelled the surplus of 1883-84 to the prejudice of the ensuing year, and that the calculations on which the estimates of 1884-85 were framed have been thrown out to this extent; an extent, approximating to the deficit on the Revised Estimates of that year.

*Effect of inclusion
in 1883-84 of sum
ordinarily payable
in 1884-85.*

Before the year closes considerable further expenditure will have to be incurred on account of the proposed Camp to be formed at Rawal Pindi for the reception of the Amir of Kabul; and we have provided for this in our Revised Estimates.

6. Apart from this, however, to those who have watched the course of trade during the past year, it will be matter of little surprise that the small surplus of the Budget was not realised. There have been several causes contributant towards this result. They may be grouped under the two main heads of "Trade" and "Revenue and Expenditure." Under the first fall the exports of wheat, and consequently the railway earnings; and the exports of rice, and consequently the Customs duties. Under the latter fall Land Revenue and Opium. The combination of a good harvest in England, and of large stocks in America, depressed the price of wheat during the later part of the year 1884; and early in the second half of the calender year it became obvious that the export trade in wheat, which during the last two years had been continually increasing, must suffer a temporary re-action. The rice trade had begun to shew signs of depression since the commencement of 1884, and never recovered itself during the financial year. I have given, in a later part of this Statement, figures indicating the comparative fall in prices and in the export of wheat and rice, but at present I confine myself to dealing with the financial results which have been brought about by these causes. They may be briefly summed up as follows in a comparative form:—

I.—CUSTOMS.

Budget Estimate	£
Revised Estimate	1,289,500
Less	1,030,000
	<u>259,500</u>

II.—PRODUCTIVE RAILWAYS.

	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
<i>State Railways.</i>	£	£	£
Net Revenue	1,454,200	1,383,300	1,571,200
Interest	1,425,500	1,409,400	1,515,300
Net Gain	28,700	—26,100	55,900
<i>East Indian Railway.</i>			
Net Revenue less Surplus Profits	2,797,700	2,378,900	2,723,700
Interest and Annuity	1,718,100	1,716,800	1,729,200
Net Gain	1,079,600	662,100	994,500
<i>Eastern Bengal Railway.</i>			
Net Revenue	230,000	260,000	317,500
Interest and Annuity	101,800	99,700	234,300
Net Gain	128,200	160,300	83,200
<i>Guaranteed Railways.</i>			
Net Revenue	3,613,000	3,374,000	3,360,000
Interest and Profits	2,770,260	3,717,500	3,725,400
Net Loss	157,260	343,500	365,400
Net Gain to State	1,079,240	452,800	768,200

7. We have here a total decrease in the Revised, as compared with the Budget Estimate, of £885,940. This loss is wholly derived from the depression

in trade, which could not be foreseen at the time of the Budget. The East Indian Railway gross earnings were £580,000 short of the Budget; those of the Rajputana-Malwa State Railway, £47,500; of the guaranteed lines the Oudh and Rohilkhand Railway Revised Estimate of net receipts is £175,000, against a Budget Estimate of £250,000; the Sindh, Punjab, and Delhi gives £390,000 Revised Estimate, against an estimate on the Budget of £480,000. To the direct losses on the State Railways must be added a temporary decrease in Land Revenue in Madras and in Bombay, brought about by suspension of revenue in certain districts of those Provinces, owing to partial failure of the rains in 1884. These sums are severally estimated at £271,600 for Madras, and £72,300 for Bombay. Credit has been taken for them in 1885-86; but as, on the one hand, the year 1884-85 was mulcted of about £569,200, by which, as above explained, the year antecedent benefited, so, on the other, it has been obliged to resign to the succeeding year, 1885-86, the above amount of £343,900, which ordinarily would have been collected within its term, and placed to the credit of its receipts. Finally, we were called upon to meet the largest expenditure on account of payment for opium which has ever, so far as I know, been incurred in India. The outturn of the crop was large beyond all experience, and we found ourselves compelled to add, in the course of the year, no less than £593,600 to our Budget Estimate on this account. Although, eventually, by the great increase to our opium reserves, which threatened in the commencement of 1884-85 to fall abnormally low, we shall benefit by this extraordinary stock, the benefit will be for future years; the burden is thrown on 1884-85. Adding together the several losses under the several heads above enumerated of Customs, Railways, Land Revenue, and opium, we have a total of £1,823,440. To this, again, must be added the sum of £118,500 which we contributed from revenue towards capital expenditure on account of the construction of the Sindh-Pishin-Sibi Railway. I shall have more to say presently regarding the assignment of grants from revenue for capital expenditure on railways; but I draw attention to this grant here, because the active resumption of work on that Railway had not been proposed, and could not be foreseen at the time the estimates of 1884-85 were framed. If it is permissible in any way to congratulate oneself over the figures of a deficit, we have ground for satisfaction that in spite of these abnormal losses and charges the constant and steady increase in other branches of our revenue has enabled us to compensate in large measure for the disagreeable results which awaited us on the estimates made under the several heads I have specified. Taking, moreover, the years 1883-84 and 1884-85 together, we find, as explained in my 2nd paragraph, that, whatever the one year may have gained at the expense of the other, the revenues proper to either, looked at as a whole, suffice to meet the expenditure. The results of the financial administration have continued, in effect, to justify the conclusions indicated in the opening sentences of my Financial Statement for 1884-85. I have to return to this matter; but enough has been stated already, I think, to make it obvious that, unforeseen difficulties notwithstanding, the normal receipts have been equal to the normal expenditure. Presently, when I take up in detail the results under the minor heads of the estimates, it will be seen where normal growth of revenue has assisted us in meeting abnormal losses, and I reserve any further remarks I have to make on the subject, until I come to deal with those figures. It need only be added here, in general terms, that, on the whole, the season having been a good one, the increase in our Salt, Stamp, and Excise revenues has continued to give the results anticipated; State Railways have done well; there have been considerable economies under "Army" and other heads. On the other hand, it should not escape notice that exchange, which we had taken at £3,538,100, is shewn in the Revised Estimates at £3,253,900, or £285,200 less than

Further effects of suspensions of Land Revenue, and abnormal Opium expenditure.

Compensating effects of increase of revenue under other heads.

ary of State's
ngs excep-
ly small in
85.

the estimated figure. The Secretary of State was enabled to supplement his bills by drawing on resources at his disposal in England. In judging not merely of the budgetary surplus or deficit of any particular year, but of the aspect, in a larger view, of our financial condition during the past year, of the claims which we have to meet, and of the resources which are at our disposal, this fact must be borne in mind ; especially at a time when, as we shall presently see, the exchange is assuming proportions which threaten to interfere seriously with the arrangements by which we had secured our equilibrium.

of trade
1884-85.

8. Passing from the financial effect of the depression in the wheat and rice trade, and the excessive expenditure in opium, I think it is desirable to gather together here the main figures which illustrate the course of trade during the year, and its present prospects, as well as those indicating the large increase in our opium stores and the cost at which it has been acquired.

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Statement.

9. With the growth of its railway enterprise the Government of India is becoming more and more deeply interested in the progress of Indian trade, and it is not without good reason that the departments of Commerce and of Finance have been linked together in Indian administration. So large a proportion of our revenue is derived from railways, and if the estimates and forecasts which have been framed for the future should be verified, so large an increase from the same source may in the course of time be looked for, while, on the other hand, our obligations in regard to the cost of construction are assuming such grave proportions, that the direct interest of this Government in the development of its export trade, from the point of view of the resources which it derives immediately therefrom, is, to say the least of it, no less than that which it has in the other main branches of its revenue. For this, if for no other reason, some analysis of the returns of trade during the preceding year seems necessarily to form part of a Financial Statement, indicating as they do not only the causes which may have led to any increase or falling off in the estimates of that year, but assisting us in forming a forecast as to what are the probabilities of the year about to ensue. I have given above a résumé of the financial effect produced by the stagnation in trade under which we are now suffering ; and the figures which I am about to tabulate, and for which I am indebted to Mr. O'Connor, the Assistant Secretary in the Department of Commerce, whose excellent reports on Indian trade place annually before the public in the clearest form all possible information on the subject, will show how those effects have been brought about ; and, I am afraid, will yield for the moment but little ground for hoping that we may expect any speedy return of the period of prosperity with which we were favoured in the years 1882 and 1883, and more especially in the latter year. The annexed table shows for the years 1882-83, 1883-84, and ten months of 1884-85 the quantity and value of exports of some of the principal articles of Indian merchandise.

parative
ual tables of
rts, 1882-83,
-84, ten
ths, 1884-85.

Exports of certain Indian Products by sea to other countries for the years 1882-83 and 1883-84 and for the ten months (April to January) of 1884-85.

ARTICLES.	1882-83.		1883-84.		1884-85 (Ten months).	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		₹		₹		₹
Cotton, Raw . . Cwt.	6,168,278	16,04,90,174	5,979,494	14,38,37,278	4,112,165	10,81,31,383
Tea lbs.	57,766,225	3,69,94,965	59,911,703	4,08,38,805	58,361,667	3,69,98,351
Hides and Skins . Cwt.	866,164	4,44,37,703	915,450	4,66,37,363	774,187	3,82,73,292
Jute, Raw . . . "	10,348,909	5,84,69,259	7,017,985	4,59,26,353	7,070,275	3,97,67,110
Jute, manufactur- ed (gunny bags) No.	60,737,651	1,43,15,841	63,645,984	1,25,62,589	77,475,612	1,31,89,225
Seeds Cwt.	13,139,206	7,20,03,365	17,355,588	10,08,37,583	15,196,009	8,88,32,424
Rice "	31,258,288	8,47,63,272	27,039,859	8,36,20,798	12,883,218	4,48,60,144
Wheat "	14,144,407	6,06,89,341	20,956,495	8,87,75,610	13,100,578	5,27,24,349
Sugar "	1,318,698	80,87,759	1,630,520	94,32,185	1,051,236	53,14,120

10. A second table shows, for these articles, a comparative quarterly return for so much of the same years as admits of quarterly comparison.

Exports of certain Indian Products by sea to other countries for the first three quarters of 1882-83, 1883-84, 1884-85.

ARTICLES.	Official years.	QUANTITY.				VALUE IN RUPEES.				Comparative quarterly returns for the first three quarters of the above years.
		1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	
Cotton, raw . Cwt.	1882-83	2,806,584	742,869	612,351	4,161,804	7,60,41,663	1,91,19,427	1,52,57,506	11,04,18,596	
	1883-84	2,581,983	589,431	833,898	4,005,312	6,37,09,292	1,33,37,965	1,92,73,030	9,63,20,287	
	1884-85	2,734,509	602,245	481,305	3,818,059	7,42,05,478	1,48,51,589	1,18,41,493	10,08,98,560	
Tea . . lbs.	1882-83	2,688,307	21,199,570	21,962,774	45,850,651	17,81,207	1,39,34,783	1,38,58,176	2,95,76,166	
	1883-84	3,378,351	22,798,175	22,829,819	49,006,345	22,86,272	1,58,91,247	1,52,45,285	3,34,22,804	
	1884-85	2,647,498	23,964,781	26,019,701	52,631,980	16,87,561	1,56,43,340	1,61,44,825	3,34,75,726	
Hides and skins Cwt.	1882-83	200,900	199,486	212,027	612,413	1,01,66,096	1,01,04,155	1,08,85,657	3,11,55,908	
	1883-84	249,727	187,618	191,036	628,381	1,23,84,266	1,03,99,213	99,03,309	3,26,86,788	
	1884-85	225,751	202,922	231,763	660,436	1,10,04,699	1,06,73,211	1,13,36,346	3,30,14,256	
Jute, raw . "	1882-83	1,048,884	1,678,640	4,167,676	6,895,209	59,69,645	99,01,146	2,35,88,059	3,94,58,850	
	1883-84	1,642,411	860,630	2,589,591	5,092,632	89,45,794	47,98,724	1,81,12,547	3,18,57,065	
	1884-85	637,797	1,031,415	4,638,248	6,307,460	42,99,126	58,59,194	2,52,87,318	3,54,45,638	
" manufactur- ed (gunny bags) . No.	1882-83	12,283,744	13,217,704	15,253,697	40,755,145	28,41,434	35,95,355	38,73,711	1,03,10,500	
	1883-84	13,061,938	10,187,474	22,614,313	45,863,725	24,52,553	25,13,939	39,63,053	89,29,545	
	1884-85	17,288,363	19,181,128	25,530,756	62,000,247	31,66,313	37,92,344	42,29,309	1,11,87,966	
Seeds . . Cwt.	1882-83	3,873,291	3,280,348	3,258,663	10,412,302	2,08,32,706	1,73,66,706	1,79,96,380	5,61,95,792	
	1883-84	6,325,951	4,556,066	2,812,783	13,694,800	3,61,63,096	2,57,50,678	1,64,89,741	7,84,03,515	
	1884-85	6,535,685	4,232,682	3,249,654	14,018,021	3,73,30,796	2,41,31,007	1,97,62,893	8,12,24,696	
Rice . . "	1882-83	9,344,285	4,827,982	3,472,567	17,644,834	2,40,05,294	1,33,31,194	1,01,63,458	4,74,99,946	
	1883-84	8,549,537	3,713,440	3,158,232	15,421,209	2,45,28,242	1,16,90,349	99,18,329	4,61,36,920	
	1884-85	6,192,477	2,823,250	2,381,224	11,396,951	2,02,34,932	1,01,76,409	88,46,075	3,92,57,416	
Wheat . . "	1882-83	4,263,170	2,651,270	3,922,265	10,836,705	1,84,65,361	1,13,89,086	1,68,61,418	4,67,15,865	
	1883-84	7,682,417	7,952,414	3,285,953	18,920,784	3,23,59,202	3,33,76,020	1,40,77,661	7,98,12,883	
	1884-85	3,912,386	5,000,052	3,052,998	11,965,436	1,57,69,368	2,03,95,026	1,23,09,457	4,84,73,851	
Sugar . . "	1882-83	724,480	300,952	100,082	1,125,514	46,59,513	17,62,702	6,83,816	71,06,031	
	1883-84	1,092,246	335,392	117,641	1,545,279	61,43,516	20,07,864	6,77,531	88,28,911	
	1884-85	627,492	380,425	39,025	1,046,942	30,84,471	19,55,585	2,35,095	52,75,151	

11. It will be seen that while in tea, hides, skins, jute goods (bags), and seeds, there has been improvement, on the other hand, in most of our important exports, in raw cotton, rice, wheat, sugar, raw jute, the decrease has been steady and serious, and the decline has, in most cases, been coincident with the marked decline in prices in the English markets which commenced in the third quarter of 1884. Prices, indeed, for most of our large staples commenced to shew symptoms of decline from the beginning of 1882, but the decline was interrupted from time to time by temporary upward movements, which gave an immediate impetus to trade, and it is only since the middle of last year that the downward movement has been accelerated, and has continued without interruption to the present time. There seems some indication, however, that the decline in prices has reached its lowest limit. There are some grounds for hoping that for many of the articles enumerated in these tables prices will presently reach a level which may favour a more active resumption of trade. It will be seen that in the several quarters of which a comparative table is given, tea has risen in quantity and in value from 45,850,651 lbs., of the value of Rs. 2,95,76,166, to 52,631,980 lbs., of the value of Rs. 3,34,75,726; hides and skins

from 612,413 cwt. to 660,436 cwt., and from ₹3,11,55,908 to ₹3,30,14,256; raw jute has fallen from 6,895,209 cwt. to 6,307,460 cwt., and from ₹3,94,58,850 to ₹3,54,45,638; jute bags have risen from ₹1,03,10,500, through a year of great depression, to ₹1,11,87,966; seeds from 10,412,302 cwt. to 14,018,021 cwt., and from ₹5,61,95,792 to ₹8,12,24,696; while raw cotton has fallen from 4,161,804 cwt. to 3,818,059 cwt., and from ₹11,04,18,596 to ₹10,08,98,560; and rice has fallen from 17,644,834 cwt. to 11,396,951 cwt. and from ₹4,74,99,946 to ₹3,92,57,416; wheat has risen, though in contrast with the trade of 1883-84 the rise indicates anything but prosperity, from 10,836,705 cwt. to 11,965,436 cwt. and from ₹4,67,15,865 to ₹4,84,73,851; sugar, finally, has fallen from 1,125,514 cwt. to 1,046,942 cwt. and from ₹71,06,031 to ₹52,75,151.

*Wheat, sugar, jute,
indigo.*

Since January there has been some revival in wheat; but supplies are still large, and so long as the prospects of further supplies are fair, it would be, to say the least, sanguine to hope that trade will resume its former activity. At the present price in Calcutta, ₹2-6-6 per maund, with a freight of 35s. a ton through the Canal, wheat can be landed in England at about 34s. per quarter, exchange being taken at 1s. 7d. London prices for Indian wheat are about 35s. per quarter. But as exports increase freight advances, and prices in England have a tendency to fall; so that although, in fact, a difference of a farthing in exchange makes a difference of a little over 1 per cent. in the prices laid down, these other elements have always to be taken into consideration. The fall in the price of sugar has been due to the enormous extension of the beet crops in Germany and in Austria, caused by the protective laws enforced in those countries; prices have been gradually declining for some considerable time, but the fall was very rapid after the middle of 1884. Exports from Bengal, which had been increasing largely, fell almost to nothing, and large consignments of cane sugar came to the Province from Java, while even some beet sugar was imported. The fact of imports of sugar into Bengal from Java, Austria, and the United Kingdom, illustrates the condition of our sugar market. Jute has reached the lowest price touched during the period for which the tables have been made out. With the diminution in the wheat and rice trade there is a diminished demand for local manufacture, and a larger surplus of jute to export. The great decline in price commenced in the middle of 1884 and has continued steadily down to the present. Jute goods have fallen in value with a diminished local demand for them and surplus stocks remaining over from the heavy outturn of the mills in 1883 have been exported in greatly increased quantities for speculative markets. The price of gunny bags is regulated by the general condition of trade, especially of the grain trade, and these will not give better values until other articles revive. The price of indigo depends mainly upon the quantity and quality of the crop in Bengal and the North-Western Provinces, and fluctuates from year to year with little reference to other considerations; hence indigo has been omitted from these tables.

From the subjoined table of prices will be gathered the great fall in present prices, as compared with 1882, in wheat. The rates of exchange and the freights ruling in the several months specified are added; and viewed in conjunction with the increasing stagnation of trade during that period, they throw some light on the contention of which a good deal has been lately heard that a fall in exchange, inasmuch as it stimulates trade, is in itself a source of increased revenue to the Government of India. It may be, no doubt, in favourable markets, but it certainly does not of itself suffice to sustain trade as against the competition of crowded markets, and in the presence of low prices. Comparing the exchange ruling in 1884 with that of 1883, when the trade was in its greatest activity, we find that for the first 8 months of the former year, when the

*Comparative table
of prices of wheat,
rates of exchange
on Secretary of
State's Bills, and
Canal freights
from Calcutta.*

decline in exports first made itself felt, exchange was decidedly more favourable. It is, to say the least, very questionable whether, other things remaining equal, for the £440,000 which the loss of $\frac{1}{2}d.$ in exchange will cost us, we shall derive at present any adequate return in the stimulus of increased exports, and the revival of more active railway traffic.

	Gazette average prices of wheat in London.	Rates of exchange on Secretary of State's Bills.	Freights from Calcutta (<i>via</i> Canal) for wheat per ton.					
	Per Qr. s. d.	s. d.	£	s.	d.	£	s.	d.
1882.								
January	44 9	1 8'01	2 10	0	to	2 12	6	
February	46 1	1 8'05	2 2	6	to	2 5	0	
March	44 9	1 8'07	2 7	6	to	2 10	0	
April	45 1	1 8'15	2 12	6	to	2 15	0	
May	47 2	1 8'07	2 6	3	to	2 7	6	
June	47 7	1 8'02	2 0	0	to	2 2	6	
July	46 11	1 7'91	2 5	0	to	2 7	6	
August	51 3	1 8'01	2 0	0	to	2 1	3	
September	47 3	1 8'00	1 17	6	to	2 0	0	
October	39 6	1 7'87	1 10	0	to	1 12	6	
November	40 11	1 7'63	1 10	0	to	1 12	6	
December	41 5	1 7'14	2 0	0	to	2 2	6	
1883.								
January	40 11	1 7'26	2 5	0	to	2 7	6	
February	40 4	1 7'43	2 7	6	to	2 10	0	
March	41 9	1 7'57	2 8	9	to	2 12	6	
April	42 0	1 7'45	2 7	6	to	2 10	0	
May	42 10	1 7'38	1 17	6	to	2 0	0	
June	43 5	1 7'42	1 15	0	to	1 17	6	
July	42 3	1 7'44	1 13	9	to	1 15	0	
August	43 3	1 7'48	1 17	6	to	2 0	0	
September	43 2	1 7'56	1 10	0	to	1 12	6	
October	40 2	1 7'61	1 11	3	to	1 12	6	
November	40 3	1 7'48	1 10	0	to	1 11	3	
December	40 0	1 7'51	1 5	0	to	1 6	3	
1884.								
January	39 0	1 7'59	1 0	0	to	1 2	6	
February	37 9	1 7'76	1 0	0	to	1 2	6	
March	37 3	1 7'66	1 3	9	to	1 5	0	
April	37 7	1 7'78	1 5	0				
May	37 4	1 7'85	1 6	3	to	1 7	6	
June	37 0	1 7'66	1 7	6		...		
July	37 4	1 7'54	1 10	0				
August	37 6	1 7'52	1 5	0		...		
September	34 3	1 7'50	1 0	0	to	1 2	6	
October	32 4	1 7'40	0 17	6	to	1 0	0	
November	32 0	1 7'12	0 17	6	to	1 0	0	
December	30 10	1 7'04	1 10	0		...		
1885.								
January	31 5	1 7'08	1 10	0	to	1 12	6	
Difference per cent. in each year as compared with January 1882—								
1883	—8'57							
1884	—12'85							
1885	—29'80							

12. The following table shews the imports of wheat and wheat-meal and flour into England for the last three calendar years :—

Quantity of Wheat and Wheat-meal and Flour imported into England from Foreign countries in the calendar years 1882, 1883, and 1884.

	WHEAT.			WHEAT-MEAL AND FLOUR.			TOTAL.		
	Quantity.			Quantity.			Quantity.		
	1882.	1883.	1884.	1882.	1883.	1884.	1882.	1883.	1884.
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	cwt.	Cwt.	Cwt.
Comparative table of imports of wheat, wheat-meal, and flour into England during 1882, 1883, and 1884.									
Russia	9,571,021	13,293,358	5,401,964	...	...	...	9,571,021	13,293,358	5,401,964
Germany	3,083,921	2,871,095	1,090,368	1,990,403	1,928,769	1,746,514	5,074,324	4,799,864	2,836,882
France	7,379	9,498	19,023	220,269	163,898	154,349	227,648	173,396	173,372
Austrian Territories . . . . .	...	...	...	1,559,621	1,736,900	1,562,379	1,559,621	1,736,900	1,562,379
Turkey	526,439	1,128,074	503,926	...	...	...	526,439	1,128,074	503,926
Roumania	194,591	403,937	687	...	...	...	194,591	403,937	687
Egypt	174,862	1,174,391	999,578	...	...	...	174,862	1,174,391	999,578
United States :—									
On the Atlantic	20,347,230	14,259,195	14,321,320	7,777,262	11,270,918	10,340,567	42,836,885	37,336,750	32,946,697
On the Pacific	14,712,393	11,806,637	8,284,810						
Chili	1,656,361	2,310,126	1,055,964	...	...	...	1,656,361	2,310,126	1,055,964
British East Indies	8,477,479	11,243,497	8,009,909	...	...	...	8,477,479	11,243,497	8,009,909
Australasia	2,475,127	2,691,614	4,897,766	...	...	...	2,475,127	2,691,614	4,897,766
British North America	2,684,828	1,708,056	1,757,406	339,305	469,460	688,925	3,024,133	2,267,516	2,446,331
Other Countries	259,991	1,090,966	771,277	...	...	...	259,991	1,090,966	771,277
Ditto . . . . .	...	...	...	1,141,845	723,584	610,781	1,141,845	723,584	610,784
TOTAL	64,171,622	64,080,444	47,113,998	13,028,705	16,293,529	15,103,518	77,200,327	80,373,973	62,217,516

Great as the falling off has been, the Indian imports into England amounted to 12·8 per cent. of the whole quantity imported, against 10·9 per cent. in 1882 and 13·9 in 1883. Compared with the Russian trade of last year, the Indian imports contrast favourably.

13. The prospects of the rice trade continue to be doubtful; the stocks on hand in London were estimated (*Economist* of January 3, 1885) in the five years closing with 1884 as follows :—

								Tons.
Rice trade ; stocks on hand.	December 1880 . . . . .	.	.	.	.	.	.	29,730
	" 1881 . . . . .	.	.	.	.	.	.	52,800
	" 1882 . . . . .	.	.	.	.	.	.	24,840
	" 1883 . . . . .	.	.	.	.	.	.	54,900
	" 1884 . . . . .	.	.	.	.	.	.	33,900

14. Prices have continuously fallen, and were very lately lower than at any former period, prices for Rangoon rice to arrive being quoted in London on February 7 :—

Prices of Rice in Europe ; competition of Saigon ; comparative figures of Saigon exports to Europe.	1882 . . . . .	.	.	.	.	.	.	per cwt.	8 9 to 9 1½
	1883 . . . . .	.	.	.	.	.	.	"	7 9 to 8 3
	1884 . . . . .	.	.	.	.	.	.	"	7 3 to 7 9
	1885 . . . . .	.	.	.	.	.	.	"	7 3 to 7 4½

The effect on rice of the excessively low price of maize, potatoes, and sugar, has been aggravated by the relations at present existing between the Governments of France and of China. Saigon rice, instead of looking for its

market in China, is now diverted to Europe, and the following table shews the increase of exports of Saigon rice to Europe during the last two years. The figures are taken from returns furnished by Her Majesty's Consul at Saigon :—

	1882-83.	1883-84.	1884-85.
	cwt.	cwt.	cwt.
1st Quarter	2,628,900	3,299,100	3,414,520
2nd „	1,405,560	2,095,600	2,579,280
3rd „	1,965,740	(Not received)	837,140
4th „	2,832,760	3,344,400	...

15. Siam and Japan are also entering the European market and exporting increasing quantities of rice. The temporary depression of the Burmah rice trade is due, unquestionably, however, not to competition, partial failure of corps, or low prices in Europe only, but in a great measure to over-speculation and excessive competition in 1883-84. With a revival of trade in Europe, and with a more sound and less speculative conduct of trade operations, we may hope for material improvement in the rice trade, which, for the moment, however, continues in a state of depression only too faithfully reflected in our returns of Customs duties.

Competition of Siam and Japan. Prospects of improvement in rice trade.

16. Turning from the interest which the Government of India in its capacity of an extensive owner of railways, or as the guarantor of the main Indian lines, is compelled in an extraordinary degree to feel in the development of the trade of the country, I proceed to give a view of another of those relations which, as I pointed out in paragraph 120 of my last year's Statement, it occupies outside the sphere of the ordinary operations of Governments. The following few facts shew how it was that we were called upon to meet the heavy excess expenditure, the figures of which have been given in my paragraph 7 in relation to our opium monopoly. The area under opium in 1883-84 was not, I believe, exceptionally large, but from causes connected with the atmospheric peculiarities of the season, the outturn was quite exceptional. The average yield per beegah in the Behar Agency was 5 seers 15½ chittacks, against 2 seers 12 chittacks in the preceding year, which, however, was a year exceptionally bad, while in the Benares Agency it was 6 seers 7½ chittacks against 4 seers 1½ chittacks. The last estimate of the Behar Agency produce was 47,766 maunds, the gross weight of opium received, at 80-tola weight, was 55,379 maunds. In the Benares Agency, from figures furnished by the Opium Agent, it would seem that the outturn compared with that of the preceding ten years, was as follows :—

Opium crop of 1883-84. Comparison of outturn with that of previous years.

	Maunds.
1873-74	43,000
1874-75	39,201
1875-76	60,113
1876-77	61,561
1877-78	45,380
1878-79	56,626
1879-80	45,475
1880-81	45,505
1881-82	51,449
1882-83	42,213
1883-84	67,037

We had estimated, on account of Opium expenditure, for a sum of £2,352,900, we actually have had to pay a sum of £2,946,500. The storing of this largely increased quantity of opium led to no little difficulty in the Benares Agency,

and after the closing of the season's factory weighments, additional accommodation had to be furnished. The result, however prejudicial to our estimates of 1884-85, will enable us materially to increase our opium reserve. The prospects of the season now drawing to a close are again reported good, but there is no reason to suppose that the return will be equal to that of the preceding year.

17. In paragraph 16 of last year's Financial Statement is given a comparative table of the consumption of salt for the 11 corresponding months of each year from 1874-75 as compared with the previous year, and it was shewn that in the 11 months from 1st March 1882 to 31st January 1883, and from the 1st March 1883 to 31st January 1884 the increased consumption as compared with the corresponding months of 1881-82 amounted to 2,576,000 maunds. The consumption for the corresponding months of last year, namely, from 1st March 1884 to 31st January 1885 is 27,792,000 maunds, or 718,000 maunds in excess of the corresponding period of the preceding year. We have taken for our estimates a figure £72,000 in excess of the Budget Estimate of last year, and £61,700 in excess of the Revised Estimates. The increase of consumption continues to be steady, but not excessively large.

18. On the 31st March 1884 the number of depositors in District and Presidency Savings Banks was 91,981 against 88,836 on the same date of the previous year, or shewing an increase of 3,145 depositors. The increase occurred among the natives :—

18. On the 31st March 1884 the number of depositors in District and Presidency Savings Banks was 91,981 against 88,836 on the same date of the previous year, or shewing an increase of 3,145 depositors. The increase occurred among the natives :—

	Europeans and Eurasians.	Natives.	Total
	No.	No.	No.
31st March 1883 . . .	20,232	68,604	88,836
" 1884 . . .	20,037	71,944	91,981
	— 195	+ 3,340	+ 3,145

These figures indicate a growth of the provident habits of the people of this country.

The balance at the credit of the depositors on the 31st March 1884 was £3,028,200 against £3,113,700 on the corresponding date of the previous year, or shewing a decrease of £85,500. This decrease is due, no doubt, to the opening of the Post Office Savings Banks.

19. The Post Office Savings Bank system continues to be a marked success. At the end of March 1883 the total number of Savings Bank Accounts was 39,121, by the end of March 1884 it had risen to 84,848, and now at the close of January 1885 it stands at 116,528. The balance at the credit of depositors at the end of March 1883 was R27,96,796; by the end of March 1884 it had risen to R75,14,454, and now, at the end of January 1885, it stands at R1,26,10,610. Of the 84,848 accounts open at the end of March 1884, 8,410 were accounts in the names of Europeans and Eurasians, while 76,438 were accounts in the names of natives of India. Of the total number of accounts open at the end of January 1885, 12,617 stand in the names of Europeans and Eurasians, and 1,03,911 in the names of natives of India.

Post Office Savings Banks (within the limits of the Presidency towns) were opened at Madras on 1st April 1883, and at Calcutta and Bombay on the 1st May 1883. At the close of March 1884 the number of accounts standing in the books of these Banks was 6,361, and the balance at the credit of depositors R4,95,277. At the close of January 1885 the number of accounts is 10,786 and the balance at the credit of depositors R10,10,028. There is every reason, therefore, to be satisfied with the results. Out of the total number of depositors

there is every reason, therefore, to be satisfied with the results. Out of the total number of depositors

at the end of March 1884, 1,191 were Europeans or Eurasians and 5,170 natives of India. Of the total number now shewn, 1,972 are Europeans and Eurasians and 8,814 natives of India.

The Presidency Savings Banks comprise a certain number of Sub-Savings Banks at small offices in the vicinity of Presidency towns as well as at the various town Sub-Offices, and the figures now given include the accounts at all these Sub-Offices.

20. The Life Insurance scheme for persons in the employ of the Post Office was introduced on the 1st February 1884, and has therefore been in force for a year up to the end of January 1885. The number of such persons who have insured their lives during this period is 339, and the total amount for which their lives have been insured is Rs. 4,89,675. Of these, 37 were Europeans and Eurasians and 302 natives of India. *Post Office Life Insurance in experimental stage.*

During the first year of the scheme only about 3 per cent. of Post Office servants above the grade of postmen have taken advantage of it, and the scheme cannot therefore be said to have been an unqualified success hitherto. But in Madras, Bombay, and especially in Bengal, where English ideas and education are more wide-spread than in the rest of India, there is reason to believe that it is being appreciated. In Bengal 134 natives insured their lives, and in Madras 54. On the other hand, in the whole of the North-Western Provinces, Oudh, and the Punjab there were only 28 natives of the country willing to make use of the scheme.

21. The net imports of gold and silver during ten months of 1884-85 and for each year since 1880-81 are given below. Attention was drawn in last year's Financial Statement to the annual absorption of gold by India. The year 1883-84 is the highest point reached since 1869-70. *Imports of gold and silver.*

YEAR.	GOLD.		
	Imports.	Exports.	Net imports.
	Rs.	Rs.	Rs.
1880-81	3,68,10,576	1,68,586	3,66,41,990
1881-82	4,85,63,920	1,24,078	4,84,39,842
1882-83	5,09,51,324	16,42,639	4,93,08,685
1883-84	5,46,94,568	61,412	5,46,33,156
1884-85 (10 months)	4,57,55,811	7,29,476	4,50,26,335

YEARS.	SILVER.		
	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.
1880-81	5,31,61,563	1,42,35,822	3,89,25,741
1881-82	6,46,63,884	1,08,73,390	5,37,90,494
1882-83	8,35,82,318	87,75,849	7,48,06,469
1883-84	7,40,85,065	1,00,23,525	6,40,61,540
1884-85 (10 months)	7,21,77,086	1,59,86,152	5,61,90,934

22. Stock Notes have shewn no sign of improvement. Up to the end of December 1883 £190,400 worth of Stock Notes had been issued; at the close of 1884 the figure stood at £200,113. The subject has been under the consideration of the Government of India, who are about to address the Secretary of State upon it with a view of taking such measures as may possibly facilitate the use of the notes. It would be premature at present, until we know what the views of the Secretary of State are, to enter into any detailed discussion of this subject, which must be reserved for the ensuing year. *No improvement in Stock Notes.*

led notes as to
ence, above
000, in the
et and Revised
ates of
85.

23. I proceed now to give the customary explanations under those heads where the receipts and the expenditure of the Revised Estimates shew considerable difference from the estimates taken in the Budget. Where the difference, whether increase or decrease, is not more than £10,000, I think it unnecessary to record here any explanation.

24. *Land Revenue (I)*; Decrease, £341,900. This is a net decrease, due mainly to Madras (£271,600) and Bombay (£72,300). The large reduction under Madras was owing to the exceptional character of the rainy season in 1884-85. Not only had the south-west monsoon in certain districts failed, but the north-east monsoon was very deficient in the northern part of the Presidency, while, on the other hand, it was accompanied in the south by serious floods. Hence considerable remissions and suspensions of land revenue have been brought about. In Bombay a similar failure of the monsoon in the Southern Mahratta country has led to postponement, in part, of the demand. These are the suspensions of land revenue spoken of in paragraph 7.

25. *Opium (II)*; Increase, £255,800. This is due in part to the fact that the opium sales having produced an average of ₹1,295-15-11 per chest, against ₹1,250, the figure taken in the estimates; and secondly, to a sale of 198 chests more than it was originally proposed to place on the market. The increased ratio of sales took place from the 1st January in the present year. There were delivered by Mr. Rivett-Carnac's Agency 2,268 maunds of Malwa opium, at a consistence of 90 per cent., being equivalent to the setting free of 1,712 chests of provision opium at 70 per cent. consistence. The amount of reserve at the close of 1885 is estimated at 18,297 chests.

incipal heads of
venue.

26. *Salt (III)*; Increase, £21,100. This is mainly due to an increase of £85,300 in Bengal, and £20,000 in Bombay, against which, however, has to be put a decrease of £93,200 in Madras. The decrease in Madras is attributed to diminished consumption of east coast salt; secondly, the large extension of sales under the credit system, of which the effect will be to transfer to 1885-86 revenues which would otherwise have been collected in 1884-85; thirdly, the substitution of excise salt for monopoly salt, and the consequent omission from both the expenditure and revenue sides of the accounts, of the cost of manufacture, which under the monopoly system the Government used to pay to manufacturers, recovering it subsequently with the duty; hence the only real decrease is that arising from decrease of consumption of East Coast salt.

27. *Stamps (IV)*; Increase, £45,000. *Excise (V)*; Increase, £216,600. The increase under these heads is general and normal, in years of average prosperity, and calls for no particular remarks.

28. *Provincial Rates (VI)*; Increase, £53,600. This increase is the net result of increases and decreases in the several Provinces. The principal of these are, first, an increase of £66,000 in the Punjab, due to the circumstance that the assets of the Patwari's Fee Fund, (an incorporated Local Fund) have been transferred from under Land Revenue to this head; and, secondly, to a decrease of £22,400 in Madras due to postponement of collection of cesses to that amount till the ensuing year 1885-86.

29. *Customs (VII)*; Decrease, £259,500. This is the net result of a decrease of £194,500 in British Burmah, £75,000 in Bengal, and an increase of £10,000 in Bombay. The cause of this decrease has been sufficiently explained in previous paragraphs of this Statement.

30. *Registration (X)*; Increase, £15,200. This is due to the same cause as *Stamps* and *Excise*, namely, to general prosperity throughout the country during the year, and calls for no particular remark.

31. *Mint (XIV)*; Increase, £61,800, due to coinage of a larger quantity of silver than was anticipated, and to a gain arising out of a greater quantity of copper passing into circulation than was expected at the time the Budget was framed. *Post Office, Telegraph, and Mint.*

32. *Law and Justice (XV)*; Decrease, £53,800, being mainly due to diminished receipts from the sale of jail manufactures, and from Magisterial fees and fines.

33. *Marine (XVII)*; Decrease, £28,000. Of this, £20,000 is due to the falling off in Dockyard services and supplies to other Departments. A reduction of £3,700 is also made in the Burma Estimates, owing to short receipts from sale of vessels and stores, freight, passage, tonnage, &c. Under Bengal a reduction of £5,000 is made owing to short pilotage receipts, arising from the slackness of trade. *Receipts by Civil Departments.*

34. *Scientific and other Minor Departments (XX)*. The increase is £12,100; it is general and represents larger receipts than originally anticipated under Botanical gardens, experimental farms, sales of cinchona, and the other remaining subordinate heads of revenue.

35. *Interest (XXI)*; Increase, £47,300. Of this £23,100 occurs in England and £24,200 in India. The increase in England is due to the temporary investment at favourable rates of the surplus cash balances owing to the loan of three millions which was issued in May 1884 not being required for the discharge of debentures till August. The increase in India is due to interest on over-drawals of capital by guaranteed railways.

36. *Miscellaneous (XXIV)*; Increase, £63,300. This is always an uncertain figure, and the above increase is mainly due to the receipts from lapsed deposits being expected to reach a higher figure than was foreseen in the Budget. *Miscellaneous.*

37. *State Railways, Gross earnings (XXV)*; Decrease, exclusive of the East Indian Railway, £7,300. This is the net result of a series of figures of which the chief are, an increase of £10,000 in the Burma State Railways, £10,000 in the Eastern Bengal State Railway, and £97,500 in the Indus Valley State Railway, against a decrease of £47,500 in the Rajputana-Malwa Railway, £7,500 in the Nagpore and Chhatisgarh State Railway, £23,500 in the Northern Bengal State Railway, and £22,600 in the Calcutta and South-Eastern State Railway. The increase in Burma is due to additional mileage opened on the Sittang Railway, on which the receipts also have proved better than was expected. On the Eastern Bengal State Railway the improvement is due to the following causes. After the preparation of the original estimate it was resolved to amalgamate the Calcutta and South-Eastern State Railway and the Poradaha-Damukdia Section of the Northern Bengal State Railway with the Eastern Bengal State Railway; the figures of the Revised Estimates, therefore, represent the transactions of the combined undertakings. This estimate also includes a special credit of £29,500 on account of the estimated share of the assets of the Fire Insurance and Flotilla Reserve fund of the late Eastern Bengal Guaranteed Railway, credited to the Imperial Government. The increase in the Indus Valley State Railway is owing to the development of the wheat and seed traffic on that line. With regard to the decreases, that of the Rajputana Railway is due to loss of traffic in consequence of breaches on the line and on the Bombay, Baroda, and Central India Railway during the monsoon; to slackness of the wheat trade; and to a reduction of the rate of charge against the Rewari-Ferozepore State Railway for hire of rolling-stock. The decrease on the Nagpore-Chhatisgarh Railway is ascribed chiefly to the slackness of the grain market, and to reduction in the rates for carriage of grain and salt. The decrease in the Northern Bengal State Railway is due to the transfer of the Poradaha Section of the line, as already explained, and to the reduction of the charge levied for crossing the Ganges on the opening of the extension of the

same section to the new Ghat at Golabnagar. The decrease in the Calcutta and South-Eastern State Railway is due to its amalgamation with the Eastern Bengal State Railway from the 1st July 1884, and while the Revised Estimate represents receipts only up to the 30th June, the Budget Estimate of 1884-85 was based on a whole year's transactions. On the East Indian Railway there is a decrease of £580,000. This formidable decrease is due to the stagnation in the wheat trade which has formed the subject of preceding remarks.

38. *Guaranteed Railways, Net traffic receipts (XXVI)*; Decrease, £239,000. This is the net outcome of the following figures:—

	Increase.	Decrease.
	£	£
(1) Eastern Bengal Railway	73,000
(2) Madras Railway	45,000	...
(3) South Indian Railway	6,000
(4) Bombay, Baroda, and Central India Railway	10,000
(5) Great Indian Peninsula Railway	30,000
(6) Oudh and Rohilkund Railway	75,000
(7) Sindh, Punjab, and Delhi Railway	90,000

(1) *Eastern Bengal Railway*.—The figures are for the three months April to June 1884-85, the line having been taken over by Government from 1st July. The decrease on the Budget resulted from a decline in traffic, and from heavy outlay in excess of Budget provision on establishment and other charges, found necessary in connection with closing the Company's accounts and transactions.

(2) *Madras Railway*.—The improvement is due to the traffic being fairly good, and to an expected reduction of £25,000 on account of expenses.

(3) *South Indian Railway*.—Disastrous floods along this line caused several breaks in it, and interrupted the traffic for a comparatively long period. The disappointment of Budget expectations is due to these causes.

(4) *Bombay, Baroda, and Central India Railway*.—Breaks in the line during the last monsoon have brought about a reduction compared with the Budget Estimate.

(5) *Great Indian Peninsula Railway*.—The decrease is due to the Budget provision for expenses being insufficient by £50,000.

(6) *Oudh and Rohilkund Railway*.—The traffic not having proved as good as it was expected it would prove, combined with the circumstance of the line being extended at a later date than was anticipated, has resulted in the Revised Estimates taking a lower figure than the Budget of 1884-85.

(7) *Sindh, Punjab, and Delhi Railway*.—The Revised Estimate of receipts is £80,000 worse than the Original Estimate of the year. The goods traffic fell off considerably from June to September 1884, owing chiefly to the low price of wheat in Europe. Of the decrease of £80,000 the major part of £50,000 is, however, nominal, and is thus explainable—

1st,—£30,000 is due to a change in the system of accounting for receipts and charges on account of mileage and demurrage by which the *net result* is now shewn on the receipt or charge side of the Account, as the case may be, instead of the gross amounts being shewn on both sides of the Account, as formerly.

2nd,—£15,000 is due to a reduction in the rates for carriage of revenue stores. These changes have led to a corresponding reduction in charges. In the Revised Estimate of expenses £10,000 in excess of the Budget Estimate of 1884-85 have had to be provided to meet the cost of carrying out extensive renewals of permanent way and carriage and wagon stock. These renewals are expected to cost over £80,000, and but for this special and unforeseen expenditure

there would have been a satisfactory reduction over and above the nominal reduction due to the change in system already referred to.

39. *Irrigation and Navigation (direct receipts) (XXVII)*; Increase £105,500. Compared with the Original Estimate the Revised shews an improvement of £105,500, being the net result of the following differences :—

	Increase. £	Decrease. £
Bengal . . . . .	...	5,000
N.-W. P. and Oudh	76,400	...
Punjab	36,100	...
Madras . . . . .	...	2,300
Bombay	300	...

The decrease in Bengal is ascribable to a falling off in the water-rates and Navigation receipts on the Orissa and Midnapur Canals. The increase in the N.-W. P. and Oudh is due to the exceptionally favourable rabbi season of 1883-84 and a good kharif season in 1884-85.

In the case of the Punjab the increase represents the net balance of an increase on the Western Jumna Canal, and of a falling off on the Bari Doab and Sirhind Canal. The increase on the Western Jumna Canal is due to the area of irrigation being increased because of scanty rainfall during the rabbi season of 1883-84, and the early part of the kharif season of 1884; while the falling off on the Bari Doab and Sirhind Canals is the result of irrigation being less than was anticipated. The decrease in Madras is due chiefly to the falling off of Navigation receipts from tolls and license fees. The increase in Bombay is trifling and does not call for any special remarks.

40. *Portion of Land Revenue due to irrigation (XXVIII)*; Increase £13,600: being the net outcome of figures in which the only notable increase is £16,600 in Madras, caused first by the completed channels of the Sangam Anicut project having been brought into operation for the first time, during the year; secondly, to the extension of irrigation in the Godavery and Kistna Delta systems; and thirdly, to the rate of calculation of charges in the Civil Department having been reduced from 7·2 to 5 per cent.

41. *State Railways (XXIX)*; Increase £38,200: mainly due to £17,500 under the Rewari-Ferozepore State Railway, arising from the extension of the line to Ferozepore, and to the fact of the Fazilka branch having been opened earlier than was expected; and to £22,500 on the Sind-Peshin State Railway, due to the conveyance of labourers and large quantities of material for the northern section of this line, formerly known as the Candahar State Railway.

42. *Southern Mahratta Railway (XXX)*; Increase £32,500, due to an extension of traffic.

43. *Interest on Ordinary Debt*; (1) Increase, £241,100. Of this increase Expenditure, £199,400 occurs in England, and is due chiefly to the payment of £184,200 on account of discount on the issue in 1884-85 of India 3 per cent. stock of 3 millions, and to the charge for interest on this loan (estimated at £67,500 in 1884-85). On the other hand, there is (1) a decrease of £31,500 in interest on Debentures, owing to £5,000,000 only having been renewed instead of £6,906,500, as provided in the original estimate; (2) a decrease of £15,000 on temporary loans; and a decrease of £4,000 in the payments of outstanding dividends. The small difference under India calls for no special remark.

44. *Opium (6)*; Increase, £593,600. This occurs principally in Bengal, and is due to the exceptionally large crop of 1883-84. Explanation has already been given in the body of the Statement in regard to this increase.

45. *Salt (7)*; Decrease £62,100. The saving is due to a reduction in salary, establishment and contingent charges, and in charges for manufacture, purchase, and freight. In Madras the gradual supersession of the monopoly by the Excise system has also resulted in diminished expenditure. In Bombay the saving occurs chiefly in the salt establishment for Portuguese India.

46. *Provincial Rates (10)*; Increase £58,400. This arises almost wholly in the Punjab, and is due to the transfer from "5. Land Revenue" to this head of the charges debitable to the Patwaris Fees Fund.

Post Office, Telegraph, and Mint.

47. *Telegraph (16)*; Decrease £33,500. The saving occurs in the Indian Telegraph Department, and is due chiefly to restricted outlay on works, and to savings in establishments.

48. *Law and Justice (19)*; Decrease £84,900. The decrease occurs in almost all the provinces, and is due principally to cheapness of grain and to limited expenditure on jail manufactures followed by diminished receipts.

Salaries and Expenses of Civil Departments.

49. *Police (20)*; Increase £11,900. The Central Provinces, Burma, and Madras shew a saving. The other provinces provide for small increases to meet the growing requirements of the Department. The decrease in the Central Provinces amounts to £17,000, and is chiefly due to the revised scale of salaries sanctioned in re-organising the Police establishment not having been introduced as early as was expected.

50. *Marine (21)*; Decrease £29,700. This is made up of decreases in India and increase in England. The decrease in India amounts to £42,700 and occurs chiefly in expenditure on account of dockyard services and supplies, followed by diminished receipts. The increase in England is due to charges on account of repairs of the steamer "Tenasserim."

51. *Education (22)*; Decrease £26,400. This occurs in small amounts in almost all the provinces, and is due to excessive provision in the original estimate.

52. *Political (25)*; Increase £167,800. The increase is mainly due to the following items:—

	£
Arrear payment of Amir's subsidy	29,800
Afghan Delimitation Commission	120,000

Miscellaneous Civil Charges.

53. *Territorial and Political Pensions (27)*; Decrease £26,600. The variations occur in small amounts in all the provinces except the North-Western Provinces and Oudh, where there is a decrease of £10,000 due to the original estimate of the year having been taken at too high a figure.

54. *Stationery and Printing (30)*; Decrease £37,100. The charges under this head are expected to fall short of the amount they were originally expected to reach, by £37,100. Of this amount a saving of £14,300 occurs in India, the saving under England being £22,800. In England the saving is due to less outlay on stores.

Famine Relief and Insurance.

55. *Famine Relief (32)*; Increase £12,000. This figure is thus distributed—

	£
Bengal	5,000
Madras	2,000
Bombay	5,000
	<hr/>
	12,000

No provision was made in the original estimates. But in Bengal, the prevalence of scarcity in the western districts; in Madras, devastating floods in South Arcot and some of the southern districts; and in Bombay expected distress in the Kaladgi district, render the small assignments made, necessary.

56. *Protective Works, Railways (33)*; Decrease, £240,500. The decrease is due to the refund to the Government of the North-Western Provinces and Oudh of the contribution of £250,000 made from Provincial balances towards the construction of the Jhansi-Manickpur Railway, and the consequent curtailment of expenditure to that extent.

57. *Protective Works, Irrigation (34)*; Decrease £39,500. This figure is made up thus:—

	£
Bengal, Increase	40,000
India (General and Political) Decrease	55,200
Madras ditto	7,200
Bombay ditto	17,100
Net	<u>39,500</u>

The increase under Bengal is due to an additional grant sanctioned during the year for expenditure on the Orissa Coast Canal. The decrease under India (General and Political) represents the unutilised portion of the reserve held by the Department of Public Works to meet any applications for additional grants that might be made during the course of the year. The decrease in Madras is due to slow progress of work, for want of labour, on the Rushikulya project. The decrease in Bombay is due to short expenditure on the Nira Canal and the Mhaswad Tank, owing partly to the scarcity of labour and partly to the question of the waste weir of the Mhaswad Tank remaining unsettled till late in the year.

58. *Reduction of Debt (35)*; Increase, £18,000. This is due to a re-adjustment of the grants under the several heads subordinate to the major head "Famine Relief and Insurance" in order to make up the total grant to £1,500,000.

59. *State Railways (working expenses) (36)*; Increase, £33,600. The increase is due to the following causes: in the Rajputana-Malwa State Railway to the heavy renewals, to repairing the breaches on the line, and to charges now made under contract with the Bombay Baroda and Central India Railway for working this line; in the Nagpur-Chatisgarh Railway, to heavy expenditure incurred in repairing flood damages; in the Burma State Railways, to the transfer to the Revenue Account of the maintenance charges of the new lengths of the Sittang Valley Railway originally included in the Capital Accounts, in the Tirhoot State Railway, to extensive renewals of sleepers and permanent-way; in the Northern Bengal State Railway to extensive renewals of sleepers and ballast and repairs of vessels. There is, however, a large decrease of £17,500 in the working expenses of the Indus Valley State Railway owing to a reduction in the expenditure of the Locomotive Department chiefly under fuel.

60. *East Indian Railway (Working expenses)*; Decrease, £161,200:—

	£
Working expenses	120,000
Surplus profits, and contribution to the provident fund	41,200
TOTAL	<u>161,200</u>

The reduction in the working expenses is due to reduced traffic and to a curtailment of outlay on renewals, &c., and that in surplus profits to a reduction in the net profits of the line.

61. *Guaranteed Railways (Surplus profits, Land and Supervision) (37)*; Decrease, £34,900. The decrease occurs principally in Bombay and Bengal (£10,800) owing to a larger credit expected from the Southern Mahratta Railway

Company on account of Supervision, and £13,600 to the payment of surplus profits, as the Eastern Bengal Railway did not earn a surplus during the half-year ending 30th June 1884.

62. *Irrigation and Navigation; working expenses (38)*; Increase £19,700. This occurs as follows:—

	£	£
Imperial Decrease	5,100	
Provincial Increase	24,800	
Net increase		19,700

The decrease under Imperial is the net result of savings in establishment charges in the Punjab and increases in Madras, where additional expenditure has been incurred for repairing the flood damages on the Godavary and the Cauvery Delta systems.

The increase under Provincial occurs principally in the North-Western Provinces and Oudh, where additional outlay has been necessary for repairing the damages done by heavy floods to the Nadrai Aqueduct on the Lower Ganges Canal.

63. *Charges in respect of Capital (39)*; (a) Interest on debt. Increase £10,400. The increase here is chiefly due to provision on account of interest on the debentures and debenture stock of the Eastern Bengal Railway.

(b) *Annuities in purchase of Guaranteed Railways (including Sinking Funds.)*—Decrease £34,500. This decrease is nominal, as it is due to the issue of India Stock in redemption of a further portion of the Annuity of the East Indian Railway not provided for in the original estimate, and to change in the date of the payment of the Annuity of the Eastern Bengal Railway.

(c) *Guaranteed Railways Interest.*—Decrease, £17,800. This occurs in England, and is due to capital subscribed not having been paid up as early as was expected.

Expenditure on
Public Works not
classed as Productive.

64. *State Railways (Capital Account) (40)*; Increase, £24,400. This is composed of a decrease of £17,500 under Imperial, and of an increase of £41,950 under Provincial. The saving in Imperial is due to transfer of grant from this head to "43. Frontier Railways" to meet outlay on the Northern Section of the Punjab Northern State Railway. The excess under Provincial is due to transfers sanctioned during the year from "46. Civil Buildings, Roads and Services," to this head.

65. *Southern Mahratta Railway (42)*. The increase is £58,800, of which £27,800 falls under interest payments and £31,000 under working expenses.

66. *Frontier Railways (43)*; Increase £211,700. During the year additional grants amounting to £450,000 and transfers from other grants were sanctioned for the vigorous prosecution of these Railways. From the consolidated grant thus arrived at a portion has been transferred to "Expenditure on Productive Public Works, Capital Account."

67. *Irrigation and Navigation (44)*; Increase £29,900. This occurs principally in the Provincial Section of the estimates, and is due to additional grants having been sanctioned by the Chief Commissioner of British Burma, and by the Government of Madras during the year.

68. *Military Works (45)*; Increase £50,400. The increase is chiefly due to additional grants sanctioned for the Aden defences, and to the refund of an excess payment on account of the Army Head Quarter Offices, Simla.

69. *Civil Buildings, Roads and Service (46)*; Increase £103,700. The increase occurs in all the provinces in the Provincial section of the estimates, and is due to additional grants sanctioned during the year.

70. *Army*.—Decrease £128,400. The gross Budget figures were *Army services.* £16,098,600. The Revised Estimate is £15,970,200. The decrease is £128,400. This is due in part to the actual strength of British troops having been below the established strength; to the withdrawal, early in the season, of two regiments of British infantry for service in Egypt, in anticipation of their transfer to England in the ordinary course of relief; to favourable prices; to continued savings in medical supplies and services; and to reduced charges for railway and other transport, the estimate for which was too high. On the other hand the Zhob Valley expedition is estimated to cost £60,000.

71. *Exchange on transactions with London (49).* The amount provided in the Revised Estimate of 1884-85 is below that assigned in the Budget Estimate of 1884-85 by £285,200. The following table compares the original and present figures. The + entries represent gain, and the — entries loss by exchange:— *Exchange on transactions with London.*

	Budget, 1884-85. £	Revised, 1884-85. £
Secretary of State's Bills	—3,807,700	—3,337,100
Advances for Suakim Expedition . . . . .	...	—75,000
Hong-Kong Bills	—30,000	—50,600
Guaranteed Railways	+147,200	+150,200
East Indian Railway	+135,100	+98,100
Rajputana-Malwa Railway . . . . .	...	+16,800
Southern Mahratta Railway	—93,000	—136,700
Military, Public Works, and Civil	+110,300	+81,400
TOTAL	—3,538,100	—3,252,900

The reduction of exchange under the Secretary of State's Bills is due to the following cause. When the Budget of 1884-85 was framed, the Secretary of State fixed his drawings at £16,500,000 true sterling, the rate of exchange adopted being 1s. 7½d. the rupee. During the course of the year, however, owing to an unexpected receipt of £1,704,400 on account of capital of Southern Mahratta Railway, and owing to the expected recovery of £325,000 true sterling on account of advances now being made in India towards the Suakim expedition, as well as to other causes, the Secretary of State has been able to relieve his drawings on India by £2,704,700. The present estimate of Council Bill drawings is £13,795,300 true sterling, and the rate of exchange at which these drawings have been taken is 1s. 7¾d. The provision on account of advances towards the Egyptian expedition is the exchange at 1s. 7½d. the rupee on the expected recovery in England of 40 lakhs of rupees advanced from the Indian treasuries. *Budget Estimate, 1885-86.*

Budget Estimates, 1885-86.

72. The Budget Estimate for 1885-86 is as follows:—

	£
Revenue	72,090,400
Expenditure	71,582,300
Surplus	508,100

The surplus presented for 1885-86 is, it will be seen, £508,100. To estimate, however, the real significance of this surplus attention must be directed to two points, which are material to a proper comprehension of the significance of the figures here presented.

In paragraph 58 of his Financial Statement for 1880-81, Sir John Strachey spoke as follows:—

"When the serious character of the financial obligations of the State in times of famine had been recognised, it became the duty of the Government of India to make sure that the public resources were adequate to meet the fresh strain imposed upon them. Upon careful enquiry we came to the conclusion that we must contemplate a liability from famine amounting, in loss of revenue and actual expenditure, to, on an average, £15,000,000 in ten years. It was clear that this liability must be included among our ordinary obligations, and that it would have been a fatal error to go on increasing the public debt to meet charges which must periodically occur. To enable us to discharge the liability thus estimated, we determined to aim constantly at a surplus of £1,500,000, supplemented by a further surplus of £500,000 to provide for extraordinary and abnormal demands other than famine, as, for example—to name the most serious of such demands—for war."

Remarks on the
nature of the
surplus above
exhibited.

Happily the most serious of such demands has not been made upon us, but in connection with our military position in India we decided, in the course of last year, to improve our communications, whether by railway or by road, upon our North-Western frontier; and, with the concurrence of the Secretary of State, we have determined to devote annually to capital expenditure a certain amount from our revenues until such time as our railway communications are completed. This year we have so devoted in all, inclusive of £85,000 for harbour defences, a sum of £585,000, besides an addition of £100,000 to the ordinary grant for roads, to be expended on certain frontier roads. This sum we may claim to look upon as equivalent, in its nature, to the surplus indicated in Sir John Strachey's remarks as desirable to have at our disposal for extraordinary and abnormal purposes such as those to which this sum is to be now applied. I mention this here, as it were *in limine*, because otherwise, in exhibiting the estimated surplus, the nature of our proposed transactions during the ensuing year may be misunderstood, and the conclusion may be formed that our revenues have been confined to normal expenditure unconnected with capital charges, such as those I am describing. It appears to me a matter for very great satisfaction that we have been enabled to devote a portion of our revenues to the execution of the policy indicated in the paragraph I have above quoted. All difficulties notwithstanding, we have been enabled to look to our revenue resources to meet demands which are extraordinary and abnormal, and to enable us to devote to them funds which were designed especially for emergencies of this nature. I shall enter presently more into detail on this matter, for it is closely connected with the main feature of the year which I am about to explain; but, for the reasons I have given, I deem it necessary to place these remarks in juxtaposition, as it were, to the balance above indicated. The second point to which attention must be directed is that, if we are to exclude from our surplus the grant from revenue for capital purposes, the surplus actually exhibited does not arise from an increase of revenue over expenditure; but from the fact that our expenditure, so far as it is effected in pounds sterling in England by means of sums made available there to the Secretary of State, is not represented at its exchange value in our accounts. In other words, the loss by exchange on £2,225,000 sterling is not entered in the accounts presented with these statements; and as that figure amounts to £585,000, by this amount are we, in effect, understating what should be regarded as our liabilities of expenditure. If we include on the one hand £585,000, the grant for railways and certain harbour defences, being capital expenditure, in our revenue expenditure, and exclude £585,000 from our surplus as representing the unexhibited loss on exchange, we arrive at about an equilibrium of revenue and expenditure. This much premised, I may go on to examine the nature of the provisions for the coming year.

73. The main features of the coming year are four : *first*, that it will give an effect, in the Budget, to the measures recommended, at the instance of the Government of India, by the Parliamentary Committee, for the construction of railways, with such further development as the circumstances of the time render imperative. *Secondly*, that it compels us, owing to the temporary stagnation of the wheat and rice trade, to take estimates for our railway and customs receipts at a considerably lower figure than those which in a normal year we should look for. *Thirdly*, that we have been compelled, owing to the fall in the value of silver, to take so low a rate of exchange as 1s. 7d. for our exchange. *Finally*, that we have devoted the sum of £500,000 above mentioned from our revenues for the improvement of our railway communications, besides certain further subsidiary sums for frontier roads and the defences of Aden and of certain harbours in India.

Four main features of the coming year.

74. The report of the Parliamentary Committee on Indian Railways has been long since published, and contains a great deal of matter which has no direct bearing upon the financial questions discussed in this Statement. But the Committee have made certain recommendations, which are in part still under the consideration of the Government of India and of the Secretary of State, and which, whatever may be the decision finally arrived at in regard to them, will have a very considerable effect upon our finances. I propose to summarise the recommendations to which I allude, and to point out, so far as can at present be seen, in what direction they will modify the arrangements hitherto existing, and what are the means which we possess to enable us to meet them from our resources. Briefly, the arrangements hitherto existing were these. Railways were divided into two classes, Productive and Protective; capital expenditure on the former, which were of a remunerative character, was from loan; on the latter, which were for protection against famine, and not necessarily remunerative, expenditure was from what is known as the Famine Insurance grant. The annual limit to loan expenditure of all kinds was £2,500,000, fixed by a Parliamentary Committee in 1879, in which was included expenditure on canals; the annual expenditure on Protective lines was £500,000. There was no formally sanctioned programme, whether as to works, or the time within which works were to be executed. These were the arrangements existing when the Parliamentary Committee of 1884 met; it remains to indicate the points on which that Committee proposed modifications. *Firstly*, the Committee recommended that the technical distinction which has been hitherto made between Protective and Productive lines should not be maintained. They proposed, therefore, that railways needed for protection from famine, or for the development of the country, be made as required, whether they be technically considered Protective or Productive. But they were strongly of opinion that the bulk of the lines made should be self-supporting. *Secondly*, they were of opinion that a careful forecast having been made of future requirements for Public Works over a considerable term of years, such a scale of expenditure upon railways should be adopted as could reasonably be maintained. *Thirdly*, they were of opinion that the amount proposed to be spent in railways by the Government of India during the next six years was moderate, and that, looking to the experience of past years and to present prospects there is very fair ground for expecting that an extension of the railway system in India on the scale proposed would have most beneficial effects. *Fourthly*, with regard to the recommendation of the Government of India that interest on the sum of £11,250,000 to be spent on Productive and Protective Railways should be partly provided by hypothecating £200,000 of the annual Famine grant above specified, they were of opinion that any such application of any portion of that grant would be entirely contrary to the purposes for which the fund was created, and they could not

Railways.

The Parliamentary Committee's recommendations.

concur in this suggestion. *Finally*, while expressing an opinion that the present limit of borrowing fixed by the Committee of 1878-79 at £2,500,000 might safely be enlarged, they thought the full responsibility of deciding upon the amounts to be borrowed from year to year, should rest with the Secretary of State in Council. They wished, in conclusion, most emphatically to endorse the declaration of the Government of India that the proposed extension of railways should not involve additional taxation.

Effect of their recommendations.

75. The practical effect of these conclusions will be somewhat as follows. Railways, whether Protective or Productive, whether, that is to say, railways solely designed as safeguards against the effect of famines, or whether partly or in whole projected with the view of opening up or connecting the centres of production or of trade, will alike be charged, so far as is necessary, to loan expenditure. Hitherto the latter only have been so charged, expenditure on Protective railways having been limited to the £500,000 annually available from the Famine Insurance grant, and to such small sums as could be spared from Revenue. The forecast having been made, it will be necessary to provide funds for its execution; but, so far as concerns capitalising from the Famine grant any portion of the funds necessary for payment of interest to the Companies to whom it was proposed to confide, under a guarantee, certain important railways, the proposal must be abandoned, and the sum of £500,000 hitherto spent in construction of Protective railways, will continue to be contributed from Revenue to Capital expenditure. The interest to be paid on account of the new guaranteed railways, therefore, as well as any additional interest to be paid in consequence of extension of the limits of our annual loans, will be furnished from the general resources at the disposal of the Government of India. The resources to which we had hoped to turn to assist us in part in this obligation, have been, so far as they depended on the partial capitalisation of the Famine Insurance grant, denied us; while, on the other hand, the Parliamentary Committee have endorsed the declaration of the Government of India that the development of its railways is not to be carried out at the expense of further taxation. Apart, however, from the scheme of railways which was laid before the Parliamentary Committee, the Government of India has since thought it necessary to propose, and the Secretary of State has approved, the carrying out of a scheme to strengthen our Railway communications on our North-Western frontier, the cost of which, inclusive of the Sibi-Quetta Railway, will amount to not less than £5,200,000. The cost of the railways remaining at the commencement of 1885-86 to be constructed during the ensuing five years by Government as distinct from those which it is desired to make over to Companies, is estimated, inclusive of extra capital for open lines, at about £19,000,000, the total of the two classes of communications thus amounting to £30,250,000.

To assist us in carrying out our proposed increased Railway expenditure, the recommendations of the Parliamentary Committee that the limit of annual loan should be raised above the limit hitherto prescribed, has, of course, received the attention which it deserved, and the matter is still under reference to the Secretary of State, who has not as yet given a final decision as to the amount which, in the discretion left him, he desires to fix. Besides the sum to be so raised by loan, in respect of capital expenditure, which from its magnitude we may put in the first line, we have further, in the second place, the annual grant of £500,000 above alluded to as hitherto devoted from the Famine Insurance Fund to Protective railways; and in the third place, we are desired by the Secretary of State to estimate in our Budget for such available surplus as it may be possible annually to provide. On this point, again, it has been found necessary to make a further reference to the Secretary of State; and it will be sufficient

for the present to say that in the ensuing year the sum of £500,000, as stated in paragraph 74 of this Statement, has been placed at the disposal of the Public Works Department for Railway capital expenditure. As to the liabilities which these three combined sources of expenditure will throw upon our Budget Estimates, we cannot speak with certainty until the decision of the Secretary of State is received, as to the limit within which the annual loan is to be fixed during the term of the execution of the proposed works. Until that sum is known, it is obviously useless to hazard any forecast as to the annual amount which we shall be called upon to set aside on our estimates to meet the interest on our own loans. Then there will be the annual grant of £500,000 to be provided from the Famine Insurance Fund. Next will come an annual grant from our revenues of such amount as they can provide. Finally, there will still remain, in the fourth line, to be met from our revenues, the interest required on the guarantee to be given to the Companies through whose agency it has been proposed to construct certain important lines. The net interest to be so paid has been calculated by the Accountant General, Public Works Department, as follows:—

	£
1st year	85,000
2nd „	157,500
3rd „	210,000
4th „	250,000
5th „	255,000
6th „	160,000

In his evidence before the Parliamentary Committee, Mr. Westland, Comptroller-General of Accounts, whose judgment on matters connected with Indian finance merits the most respectful attention, estimated that the Government of India, after providing for the interest on its own proposed loans and for the projected guarantees, and for the grant from the Famine Insurance Fund, but exclusive of any other regular grants from revenue for capital expenditure, could estimate for a surplus of £480,000 on a safe calculation of the Revenue and Expenditure, and at a low forecast of opium. He left out of his calculation arrangements with the Civil Funds which might be expected to have the immediate effect of relieving the Revenue Account for many years to come of about £200,000 or £250,000, and arrangements for the payment of non-effective charges to the War Office which would relieve the Revenue Account, for a few years at least, of £400,000 or £500,000. Mr. Westland, as above stated, included in his figures the entire reservation (since endorsed by the Parliamentary Committee) of the £1,500,000 Famine Insurance; and he finally explained that the surplus of £480,000 above stated might be reasonably expected to increase by about £414,000 every year; but he added that every farthing fall of exchange cost Government directly about £220,000, so that if exchange were to fall a farthing every year, the annual amount on the present financial position would be reduced from £414,000 to £194,000. It should be remembered, he added, that a fall of exchange tends in itself to increase revenue, presumably by stimulating the export of our Indian produce, and therefore the receipts of our railways.

76. Since Mr. Westland gave his evidence, the estimate of the exchange has fallen, not one, but two farthings, a sum equivalent, at his calculation, to £440,000, or more than the first year's annual increase which he estimated. There has also been added, as above explained, to the original scheme of the Government of India, an estimate of £5,200,000 for frontier railways, necessitating large grants from revenue; so that on the one hand our requirements have considerably increased, while, on the other, the annual estimated increase of surplus has, for the present year, been absorbed. Should exchange remain stationary, and by the revival of trade and the normal expansion of our revenues, should the annual increment

Effect on Indian revenues of railway proposals subsequent to those submitted to the Parliamentary Committee, and of the fall in exchange.

of the surplus which in the calculation above referred to was anticipated, be realised, our position at the commencement of the ensuing year will be certainly stronger than at present; but if we are further to obtain the indirect benefit from the late fall of exchange which is shadowed in Mr. Westland's remarks, it will be necessary that the price of wheat should so far rise in Europe as to stimulate a return of activity in the export of our wheat, and in the operations of our railways. Should we, on the other hand, be compelled to take, on our estimates, a lower rate of exchange than 1s. 7d., and should the stagnation of our export and our rice trade continue, the normal surplus indicated in Mr. Westland's calculations, let alone any possible annual increase thereto, will be matter of extreme doubtfulness. The above calculations, moreover, assume that in other respects the administration of the country will call for no considerably greater expenditure than that which at present is regarded as our normal expenditure. How far this assumption may be verified it is at present impossible to conjecture. We have since judged it necessary, for example, to add to our revenue grants for railway and other capital expenditure. To the criticism that will naturally be made that if, in one direction, increased expenditure is forced upon the Government of India, it should seek to restore the balance by economies in other quarters, the answer must be made that, in urging upon the authorities in England the economies resulting from a study of the Report of the Army Commission, the Government of India, though unhappily with but little success, did, in fact, adopt the course above indicated. The reasonableness and the expediency of its recommendations become more evident at a time when, in regard to the very Military estimates which already weigh so heavily on our resources, there are grounds for apprehending fresh demands for further increase. Apart from this, however, it requires perhaps to be again pointed out that under the system of Provincial contracts in which the several provinces have assigned to them for a term fixed charges and corresponding revenue, there are but few branches of expenditure reserved to the Government of India over which it exercises undivided control. It may, in a time of calamity, insist on temporary reductions; but it would be against the whole spirit of its arrangements, if it sought to acquire for itself increased resources during the term of contract at the expense of the revenues assigned to the Provinces, unless in case of pressing necessity. Such as are the sources of expenditure within the Government of India's direct control, they are of a nature which renders reduction peculiarly difficult; as, like the Post Office and the Telegraphs, they grow with the growth of the necessary requirements of the country, or with the extension of our Railway system; or, like the Mint, are almost beyond the power of Government to check, depending as they do on the ebb and flow of the precious metals; or are, finally, as in the case of works of irrigation or Protective Railways, essential to success in that vital struggle against famine and the financial losses which famine entail to which the Government of India is deliberately committed. What I have now said will, I think, be sufficient to shew that while in circumstances such as those which at this moment exist, and in spite of the recent heavy fall in exchange, there may be no reason to apprehend in the immediate future any insufficiency of our resources as estimated on the basis of the reforms introduced by Sir John Strachey and Sir Evelyn Baring, it would be more than hazardous to affirm that, in view of the possibilities threatening us at the commencement of 1885-86, there is at present no cause for anxiety. The Government of India is constantly called upon to entertain projects of various kinds, tending to reduction of taxation. No one is more anxious than I am to equalise the burden of taxation, and especially to lighten it on the classes—unhappily the large majority in this country—to whom taxation, however light, is necessarily onerous; but we are compelled, both from the necessities and the advantages of our position, to take in the whole financial

horizon, and if difficulties present themselves to us which are invisible to a more restricted survey, we can but deplore, while admitting in the abstract the cogency of much that is urged upon us, our inability to meet the views pressed upon our consideration. We have, indeed, during the present year, as in paragraph 2 of my last year's Statement I promised, taken the question of Court-fees into consideration, and we have consulted the several Local Governments as to modification in the Court-fee duties. We are not yet in possession of all their replies, but it is obvious that when, in the course of the ensuing year, we take up the subject for disposal, we shall have to give weight not only to the merits of this particular question, but to its relation to taxation of other kinds. We shall have, moreover, to consider this, and kindred proposals, in their relation to the necessities of our position, should there be reason to apprehend that we may be called upon to provide upon our estimates for considerably reduced assets resulting from further loss by exchange, or for considerably increased expenditure. I can at present in no way indicate what our position on this important point is likely to be; it is one of the objects of this Statement to place before the public the materials for forming such an opinion as can be at present formed, so that it may frame its own conclusions; but I think it will at least be apparent, from what I have said, that when we are simultaneously called upon by one to lower the scale of our Court-fees, by another to abolish the License Tax, by a third to abolish the Export Duties upon rice, we cannot but feel that these representations are made without adequate information as to their probable effect on the budgetary equilibrium of the country. I hope that the remarks which I have recorded above, and those which in the course of this Statement I shall have to make, will in some degree assist the public to understand what are the difficulties which await us in dealing with suggestions for reduction of taxation, or even for such redistribution of taxation as sacrifices on the whole any proportion of the resources now at our command. In the course of the ensuing year the final conclusions to be adopted on the Report of the Parliamentary Committee will have been settled. During the course of 1885-86 it may be expected that on the one hand we shall be in a better position to judge as to the prospects of a return of our hitherto active export trade, and of our position in regard to exchange, and on the other, to estimate the full amount of the liabilities which are likely to be entailed by the prosecution of our Railway schemes, as well as to gauge the pressure of exigencies, the final outcome of which it is not at present possible correctly to estimate.

77. While treating of the subject which has been dealt with in the above remarks, it is desirable that I should add a few words in regard to the financial relations of the Government of India with the several Local Governments and Administrations, as regulated by the terms of the Provincial contracts. It was not to be expected that a series of arrangements based, at the best, on the experience of comparatively few years, and on conditions on the whole so uncertain as those which surround the financial administration of India, should have presented no points to criticism, or offered no unforeseen difficulties. All allowance made, however, it may be confidently stated that the several Provincial contracts which are now entering on the fourth year of their quinquennial term, have proved to be equitable, and to have been founded upon calculations which leave the Governments severally concerned a margin of revenue over expenditure sufficient for their wants. The balances temporarily held by the Local Governments during the Afghan War were repaid them, in the course of the year 1881-82, to the amount of £670,000, as explained in my last Financial Statement. In some cases the existence of these balances has led the local authorities to embark upon a scale of expenditure which, as the balances approached exhaustion, it has been found impossible to maintain; and it is conceivable that the

*Financial relations
of the Government
of India with the
Provincial Gov-
ernments and
Administrations.*

Provincial finances would have been, on the whole, conducted with greater economy had there not occurred to them this windfall, bringing with it almost inevitably an inducement to increased expenditure in view of the various wants and necessities which never fail to be urged on the several Governments and Administrations. It was mainly with the object of guarding against the possible effects of too sanguine a view of its resources, which the existence of these balances was likely to encourage, that the Government of India, under instructions from the Secretary of State, fixed the minimum of balances for each province indicated in paragraph 109 of last year's Financial Statement. This element of risk notwithstanding, however, the system inaugurated by Lord Mayo, which has now fully taken root and become part of our system of local administration in India, has continued during the last three years to work greatly to the advantage of the several Governments who share in it. Friction has been reduced to a minimum; and if, as was inevitable, questions have from time to time arisen regarding the amount of assistance to be afforded by the Government of India to this or that Local Government in regard to some particular project or some reform involving an increased outlay of funds, they have given evidence of the existence of a spirit of mutual concession, which is in marked contrast to the relations existing in former times between the Supreme and the Provincial Governments under the centralised system of finance. In a few instances the Government of India, in view of its inability to concede all the assistance asked for, or to approve of the reduction of the balances to a sum lower than the amount settled in 1883, has found itself compelled, however reluctantly, to desire that the scale of expenditure should be reduced below the limits which in the opinion of the Local Government or Administration, although inconsistent with the maintenance of its balances, were advisable; or although not wholly refusing to contribute from our own resources to the urgent necessities placed before us, we have been unable to assent to the arguments presented for our consideration,—arguments having for their object such addition to the revenues placed at the disposal of the local authorities as must virtually have led to a revision of the terms of the contract into which, on behalf of their administration, they had entered. The considerations which I have exposed in the preceding pages will, I think, be held to have justified the rule of conduct adopted in these circumstances by the Government of India. They will show that if local authorities find themselves pressed occasionally to meet the expenditure which, in their reasonable desire for improvement, they consider essential, the Government of India has also burdens of its own to bear, which compel it to insist jealously on the maintenance of the relations into which it has entered with them, and which forbid it, even were such a course desirable, to entertain proposals having for their aim a review or revision of the arrangements completed in 1882-83. Nothing can be more true than what my predecessor in his Financial Statement for 1883-84 wrote,—

"The contracts have not been made in any illiberal spirit. . . . Under these circumstances the Provincial Government must look solely to the gradual development of their own resources, and to economy in their own administration, to provide whatever further funds may be required for services classed as Provincial. . . . It may be, and probably is, the case that in almost every Province of India the funds available are not commensurate with the work which sooner or later will require to be done. This is the normal condition of a country whose necessities are great, while the tax-paying power of its population is small. Under these circumstances, progress in many directions will possibly be comparatively slow; and it is inevitable, under all the conditions of Indian Government, that it should be slow. But what I particularly wish to point out is that the Government of India cannot at present make any further grants from Imperial funds in order to ensure more rapid progress. Indeed in some respects it may be said that the Provincial Governments are in a better position to provide whatever funds may be required than is the case with the

Imperial Government. For the reasons which I have already given an element of stability is imported into Provincial Finance which Imperial Finance cannot at present possess. Not only do the three* points to which I have alluded constitute dangers which are wholly borne by the Imperial Government of India—not only does the fourth danger (famine) materially affect Imperial as well as Provincial Finance, but if any further fiscal reforms are to be made—and there are several which it would be very desirable to make—any loss of money which may accrue from their execution must be borne by the Imperial Treasury.

78. In the economies which the Government of India is itself compelled to exercise will be found, in fact, the justification of its insistence on an economical administration elsewhere; while the uncertainty to which its own sources of supply are subject, no less than its liability to be called upon at one and the same time for increased expenditure in various different directions, compel it to entertain with the utmost reluctance proposals having for their object any further alienation, during the term of the contracts or afterwards, of however small a portion of its own revenues. In my opinion this necessity is not without its advantages; for so long as it may be hoped that the Government of India is in a position to offer further resources, the expectation that it will do so when a sufficient case is put before it, will continue to be entertained. Nothing is more likely to encourage a prudent and economical treatment of their finances by the Provincial Governments than a clear understanding, such as I have endeavoured to convey, as to the position of the central Government itself. As I have already indicated, these remarks, so far as they refer to applications for assistance, must not be held to have any general application to the provincial authorities viewed as a whole; for the Government of India has, on the contrary, just cause to be grateful to them for the judgment with which they have husbanded their resources, and the economy with which their affairs are conducted. Nor, even in the instances which I have more specially in mind in making these remarks, have I the desire to convey the idea that there has been, in the management of local finances, any but the most loyal wish to improve the position of the Province, or to make any criticism other than that this wish has in those cases led to an inclination to work on the lines of the contract with a degree of energy which was beyond the bounds of prudence. My object is rather to explain that, while I am aware that in one or two instances the revenues assigned to the local authorities may have been found to have been less favourable than in the majority of cases, this fact alone, when the circumstances of the Government of India itself are taken, as they must be, into consideration, is not sufficient ground to justify us in acceding to the grant of increased revenues, or in admitting further liability which in truth we are not in a position to assume. If there is one thing more important than another in the conduct of Indian finance, it is that the Government of India, which is always at the best surrounded by uncertainties, should at least have the certainty that for a term of years it has settled its relations with the Local Governments. That is the only condition on which it can with confidence examine its own position, and ascertain the adequacy or otherwise of the resources at its own disposal. This consideration (which I may take this opportunity of saying is, to my mind, all important) must especially be adopted as the guiding principle of our financial administration at a moment when the difficulties which I have been treating of are assuming greater proportions; and when a fall in the exchange, which a few years ago would have been looked upon as absolute ruin to our finances, and which, in truth, is a burden greater than they can continue to bear, is to be met and provided for, concurrently with a stagnation in trade, and the necessities imposed on us by the deliberate resolve to incur, for the protection of our people from famine, and for the greater security of our frontiers, very considerably increased expenditure.

The Government of India compelled to adhere strictly to the terms of the Provincial contracts.

Decrease in Customs duties in 1885-86.

79. I pass now to the second of the three heads which I have indicated in paragraph 73, namely, the effect upon our estimates of the present stagnation in the rice trade. As I have already dwelt at some length on the prospect of this trade so far as they are at present known to me, I think it will be sufficient to give here a few figures which will show at a glance what is the sacrifice of revenue to which, until that trade returns, we must be content to submit. The receipts from our customs in the Budget Estimates, the Accounts, and the Revised Estimates of the years 1882-83, 1883-84, 1884-85, and 1885-86, have been severally as follows :—

	Budget Estimates.	Accounts.	Revised Estimates.
	£	£	£
1882-83 . . .	1,181,000	1,296,119	
1883-84 . . .	1,255,100	1,187,266	
1884-85 . . .	1,280,500		1,030,000
1885-86 . . .	1,175,000		

It will be seen from these figures that in the 1884-85 Revised Estimates there has been taken a figure lower by £151,500 than any hitherto shewn, whether in the Budget or in the Accounts; while, although in the estimate of the ensuing year we have thought ourselves justified in adding considerably to the Revised Estimates of 1884-85, believing the depression of the rice trade to be at its lowest, the figure we have taken is below any which, whether in the Budget or the Accounts of previous years, has hitherto been shewn.

80. I come now to the third of the four points indicated in paragraph 73 as constituting the main features of the coming year, namely *Exchange*. A glance at the following figures, which give the annual result of exchange in transactions with London during the years 1871-72 to 1883-84, with the Revised Estimate of 1884-85 and the estimates of 1885-86, will convey some notion of the burden imposed on our finances by this growing difficulty, and will show what a monstrous cautle exchange cuts out from the resources at our command.

Loss by exchange.

Year.	Loss by exchange.	Average rate of Secretary of State's Bills.
	£	s. d.
1871-72	428,920	1—11'12
1872-73	691,287	1—10'81
1873-74	879,411	1—10'35
1874-75	785,820	1—10'22
1875-76	1,355,861	1—9'64
1876-77	2,059,311	1—8'49
1877-78	1,554,922	1—8'79
1878-79	3,225,831	1—7'76
1879-80	2,926,403	1—8'
1880-81	2,716,809	1—7'95
1881-82	3,556,700	1—7'89
1882-83	3,081,433	1—7'52
1883-84	3,838,756	1—7'54
1884-85 Revised Estimate	3,252,900	1—7'3
1885-86 Budget	3,573,600	1—7'

81. It is explained, in the course of this Statement, why the loss by exchange in 1884-85 and again in 1885-86 is apparently less than in some of the previous years, namely, that the Secretary of State has been able to furnish himself with funds in England which assisted in keeping down the total amount of his bills. But for this, in the ensuing year 1885-86, we should have had to estimate for loss by exchange at a figure certainly not less than £4,000,000. Unless exchange improves during ensuing years, we must regard ourselves as liable to have to

make provision upon our Budgets for an item of little less than four millions in excess of that which at the commencement of the last decade we were called upon to meet. The highest point reached by the Secretary of State's bills and telegraphic transfers during 1884-85 has been 19'85 in May last, and the lowest 18'92 in February. I append a table shewing the bills drawn each month, with the concurrent produce in sterling, and the rate of exchange, as well as the amount drawn on telegraphic transfers, the sterling equivalent, and the rate at which they were obtained.

	1884-85.						<i>Result of Secretary of State's drawings during 1884-85.</i>
	Bills.	Produce in sterling.	Rate of exchange.	Telegraphic Transfers.	Produce in sterling.	Rate of exchange.	
	₹	£	d.	₹	£	d.	
April	4,79,000	39,234	19'65	2,04,60,000	1,686,946	19'78	
May	10,59,000	87,004	19'71	1,44,41,500	1,195,370	19'86	
June	16,95,500	138,070	19'54	88,14,000	723,080	19'68	
July	68,99,000	560,991	19'51	97,95,000	798,625	19'56	
August	33,82,500	274,844	19'50	24,25,000	197,559	19'55	
September	21,46,000	174,363	19'50	15,00,000	121,880	19'50	
October	34,56,000	278,671	19'35	41,00,000	332,109	19'44	
November	92,25,000	734,332	19'10	45,75,000	365,078	19'15	
December	1,09,09,000	855,237	18'85	32,75,000	260,511	19'09	
January	1,39,96,000	1,112,948	19'08	54,70,000	435,205	19'09	
February	1,51,31,000	1,191,116	18'89	40,90,000	324,383	19'03	
	(11 months.)						
TOTAL	6,83,78,000	5,456,816	19'15	7,89,45,500	6,440,754	19'58	

82. Since June last, when the rate began to decline, there has been no prospect of recovery. The time is probably approaching when this question of the fall in the value of silver will come more prominently before public attention. The policy of the President of the United States in favour of a temporary suspension of the coinage of silver has been unequivocally pronounced; and although there exists considerable doubt as to how far that policy will be endorsed by the American Legislature, the uncertainty which for the present must continue to hang over the question will maintain the depression of exchange. In the next place, the Conference of the Latin Convention is about to meet, and on the measures taken in consequence of the deliberations of the Conference, the immediate future of silver must greatly depend. Speculation on the subject in a Statement of this nature would be idle; but there seems no reason to hope that we have as yet seen the worst of our difficulties under the head of exchange; and if causes which are operating unfavourably to it, whether connected with trade or with the decision which may be taken by the Latin Convention or the American Legislature, are accentuated, it seems clear that the Government of India, unless it is able to obtain the attention of other Governments to its own views upon the question, may be called upon shortly to choose between deficit, or measures involving some degree of increase in taxation. *Critical position of silver.*

83 The fourth and last item to which I have drawn attention in paragraph 73 is the grant of £500,000 for our railways, provided especially with a view to assistance in so much of our contemplated expenditure as is connected with the improvement of our frontier communications. It has always been hitherto the policy of the Government of India to meet demands of this nature, so far as they can be met, from its revenue: revenue failing, the Government of India is prepared to have recourse to borrowing. The remarks made by Sir John Strachey in paragraph 49 of his Financial Statement for 1880-81, express so entirely and succinctly my own opinion on this subject, that I may be allowed to quote them here. He says,— *Grant from Revenues for railways.*

“The reasons for which it is right to provide for the charges of the war out of current income apply equally, and indeed with greater force, to the charges for the frontier railways.

Although they will permanently benefit the country, it is plain that we could not construct them with borrowed money on the grounds on which we borrow for productive public works, and that their cost must be included among our ordinary charges. If, however, we could not have paid for them out of our ordinary revenue, it would have been quite right to borrow for their construction. I should have said this because the works are absolutely necessary, and because the political and financial evils of borrowing would be less serious than those involved by fresh taxation. I should not have defended borrowing for these railways on the ground that they will benefit posterity as well as the present generation. That is a matter about which I know nothing; but I know that posterity will have quite enough to do in bearing its own burdens."

grants from
revenue for
harbour Defences.

84. The amount of the annual grant from revenue must in future obviously depend on the annual condition of our finances. All that I can say at present is that for my own part I am extremely desirous to devote as much as possible from revenue to the construction of railways, of which the portion which concerns our frontier communications must remain in great part unproductive. To the same class of grants belongs the item of £15,000, which we have devoted to the improvement of the defences of Aden; and a further item of £70,000 which we have placed at the disposal of the Military Department as a first instalment to be expended in the defence of our harbours. That we should have been able, in spite of the second and third of the four considerations which I have enumerated in paragraph 74, to make these additional grants, is evidence of the elastic nature of our revenues; but in view to all that has been said as to our financial prospects, I should be sorry to commit myself to an assurance that our revenues will continue to permit us to devote as much annually to the completion of the several works indicated, although no effort will be spared to enable this to be done. Meanwhile the following figures shew what has been the State or Guaranteed expenditure under the Revised Estimate in 1884-85, and what are our estimates for 1885-86. The Budget Estimate for 1884-85 was ₹6,59,19,000 only; being ₹73,44,100 less than the Revised Estimate of that year, which, again, is ₹1,96,87,100 in excess of the Revised Estimate of 1883-84. The difference between the Revised Estimates of 1883-84 and the Budget Estimate of 1885-86 is therefore no less than £2,701,100 conventional sterling.

Expenditure on Railways during 1884-85 and 1885-86 on State responsibility.

	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
(1) <i>Directly expended by Government—</i>	₹	₹
Charged to Loan	3,08,06,000	2,76,62,000
Ordinary State Railways	*8,05,000	†29,38,000
Charged to Protective Grant	89,81,000	50,00,000
East Indian Railway (excluding converted annuities)	29,50,000	34,00,000
Eastern Bengal Railway (excluding debentures)	9,30,000	28,00,000
Charged under Frontier Railways	13,87,000	50,00,000
TOTAL	4,58,59,000	4,68,00,000
(2) <i>Expenditure by Companies on the responsibility of Government—</i>		
Guaranteed Railways	1,31,11,000	1,73,19,000
Southern Mahratta Railway	1,19,87,600	1,64,68,000
TOTAL	2,50,98,600	3,37,87,000
GRAND TOTAL	7,09,57,600	8,05,87,000

* Excluding expenditure on Surveys and miscellaneous charges, amounting to ₹11,06,500.

† Ditto

Ditto

Ditto

₹10,42,000.

85. I think I have given now such a general view of the situation as it presents itself to us in making our estimates for the ensuing year, that it will be unnecessary to dwell further on the subject taken as a whole, and I may pass to the detailed explanations which it is usual to embody in the Budget Statement with regard to the increases and decreases under specific heads. I shall endeavour to make these as short as possible, and indeed, it seems to me that the custom of marshalling these figures in the body of this Statement, is one which, with exception, perhaps, as to figures treating of subjects of unusual interest, will in future be more honoured in the breach than in the observance. Where the amount of increase or decrease is less than £10,000, no explanation will be offered in the following remarks.

86. *Land Revenue (I)*; Increase, £787,900. Compared with the Revised, the Budget Estimate for 1885-86 shews an increase of £787,900, made up chiefly of £25,400 under British Burmah, £76,900 Punjab, £407,700 Madras, and £270,000 Bombay.

In the case of Burmah increased revenue is expected from capitation tax and from other miscellaneous sources. In the Punjab the increase is due to collection of revenue in suspense, and to revision of settlements. In Bombay and Madras the increase arises to a considerable extent from arrears of collections, suspended owing to the partial failure of crops in 1884-85.

87. *Opium (II)*; Increase, £175,500; due to the expected recovery of our opium revenue from the depression of 1884-85. Of this net difference, an increase of £236,800 occurs under Bengal, and a decrease of £59,400 under Bombay. The number of chests to be sold in the calendar year 1885 is 49,992; due notice will be given of the amount which it is proposed to sell in the year 1886. The price taken for 1885-86 is rather less than 1,250 per chest, the average of the year 1884-85 having been 1,296. The Malwa opium scheme introduced, as explained in last year's Statement, by Mr. H. Rivett-Carnac, continues to work satisfactorily; 2,500 maunds at 90° consistence will be bought this year, against 2,268 in 1884-85.

88. *Salt (III)*; Increase, £50,000.—The Budget for 1885-86 shews an improvement over the Revised of 1884-85 of £50,000. This difference is arrived at as shewn below :—

	Increase.	Decrease.
	£	£
Burmah . . . . .	...	8,500
Bengal . . . . .	...	30,000
Madras	88,500	...
	88,500	38,500
Net increase	50,000	

With regard to Burmah it is expected that the large stock that will be laid in, in 1884-85, will render replenishment on an extensive scale unnecessary in 1885-86, and that in that year local manufacture will remain stationary. Hence the reduction in revenue.

In the case of Bengal it is thought better not to place the Budget at as high a figure as the Revised Estimate.

With regard to Madras the larger estimate for 1885-86 is based principally on an anticipated increase of sales of East Coast salt, and on an anticipated increase of consumption generally.

89. *Stamps (IV)*; Increase, £55,400. The increase occurs chiefly in Bengal and in the North-Western Provinces and Oudh. In Bengal it is due to an

expected increase in revenue resulting from the passing of the Bill for the registration of permanent tenures. In the North-Western Provinces and Oudh it is due to the transfer to this head from Land Revenue and Law and Justice of Revenue Record Fund and Criminal Record Fund receipts, which used to be received in cash, but which are now recovered in stamps. In the Punjab, allowance has been made for the further progress in revenue of which the actuals of past years justify the expectation in 1885-86.

90. *Excise (V)*; Increase, £56,500. This occurs mainly in Madras, where it is anticipated that Toddy farms and Arrack farms in rented districts will yield an augmented revenue.

91. *Provincial Rates (VI)*; Increase, £62,900.

In the Central Provinces an improvement of £6,800 is expected from the Patwari cess, being the result of administrative reforms that are in progress. In Assam the revenue will, it is anticipated, yield £13,000 more, because of the rates being doubled in Sylhet. Slight increases are also expected in districts where there are waste land grants.

In the North-Western Provinces, owing to a re-arrangement in the Village Watch circles, and to an increase in the number of watchmen in Oudh, higher revenue is expected in 1885-86. Madras and Bombay shew an improvement of £22,500 and £14,200, respectively. As these rates are raised from land, they are affected in the same way, and, generally, to the same extent, as receipts under Land Revenue. The remarks made under "I. Land Revenue" at paragraph 86 against Madras and Bombay apply also to the head Provincial rates.

92. *Customs (VII)*; An improvement in trade is expected to yield an increase of £145,000, compared with the Revised Estimate. The Revised Estimate of 1884-85 was however taken at a figure considerably below the Budget of that year.

93. *Forest (IX)*; Increase, £78,700. The increase may be ascribed generally to expected increased demand for timber, and to the development of timber operations.

Post Office, Telegraph, and Mint.

94. *Post Office (XII)*; Increase, £41,300. This is due to an anticipated increase in the sale of ordinary postage stamps, and to an expected increase in receipts on account of Money Orders, the growth of the revenue under both heads justifying the advance in the estimates.

95. *Mint (XIV)*; Decrease, £39,000. This is a very uncertain head, and difficult to estimate. A reduction of £39,000 is made because it is not considered safe to expect that silver to the same extent will be coined in 1885-86 as in 1884-85.

Receipts by Civil Departments.

96. *Law and Justice (XV)*; Increase, £31,200. This head shews an improvement of £31,200 compared with the Revised. Nearly the whole of the increase occurs under Bengal and the North-Western Provinces and Oudh, where larger receipts are expected from sale of Jail manufactures and from the hire of convicts.

97. *Interest (XXI)*; Decrease, £31,000. Of this £23,100 occurs in England and £7,900 in India. In 1884-85, owing to the favourable state of the money market, the loan of £3,000,000 required for the discharge of debentures in August was issued in England in May, and during the interval the available portion of the abnormally swollen cash balance was invested on terms which were at the time unusually favourable. For 1885-86 only normal receipts have been estimated for. The decrease in India occurs in interest on overdrawals of Railway capital.

98. *Receipts in aid of superannuations, &c. (XXII)*. The increase is £51,000, and is almost entirely due to credits of subscriptions towards the Bengal

Civil Fund. No final arrangement for the taking over of this Fund has yet been made, but the question is being considered, and the contingency is provided for in the Estimates.

99. *Miscellaneous (XXIV)*; Decrease, £48,900. This is an uncertain *Miscellaneous.* head, and one for which it is difficult to make an estimate a year in advance. In preparing the Revised Estimate of 1884-85 it was found that certain receipts which were expected to fall in would justify the Budget of that year being raised by £63,300. It is not considered safe at present, however, to put the Budget figure of 1885-86 at more than £14,400 above the Budget figure of 1884-85.

100. *State Railways (Gross Earnings) XXV.* The Budget Estimate of 1885-86 provides for an improvement of £682,100 compared with the Revised Estimate of 1884-85. This improvement is in large part nominal, being indebted for £300,000 to the inclusion of the Sindh, Punjab, and Delhi under State Railways for the last quarter of the year. The main results are:—

	Increase.	Decrease.
	£	£
Rajputana-Malwa	172,500	...
Umeria Colliery	13,700	...
Nagpur and Chhattisgarh	10,000	...
Burma	60,000	...
Eastern Bengal	110,000	...
Tirhoot	12,000	...
Naraingunge-Dacca-Mymensingh	18,500	...
Cawnpore-Achneyra	25,000	...
Indus Valley . . . . .	...	45,000
Sindh, Punjab, and Delhi	300,000	...

Rajputana-Malwa State Railway.—The Budget Estimate for 1885-86, £1,475,000, includes the estimated earnings of the Rewari-Ferozepore State Railway, hitherto shewn under the non-productive head of Account, XXIX. State Railways. The inclusion in the present estimate of the transactions of this line explains the large difference between the Revised Estimate for 1884-85 and Budget Estimate for 1885-86. A small improvement in the traffic has also been allowed for.

Umeria Colliery.—No provision was made in 1884-85. But it is expected that the colliery will earn £13,700 during 1885-86.

Nagpur and Chhattisgarh State Railway.—An increase of £12,500 is allowed for during 1885-86, owing to the better prospects of the grain traffic.

Burma State Railways.—The Budget Estimate for 1885-86 is placed at £60,000 higher than the Revised Estimate for 1884-85, owing to an additional length of 81 miles on the Sittang Railway expected to be opened for traffic on the 1st April next, as well as to provide for development of traffic generally.

Eastern Bengal State Railway.—An increase of £110,000 is provided for during 1885-86. A full year's earnings will accrue instead of the transactions of nine months only. The prospects of the traffic next year are good, and it is hoped that the estimate will be fully realised.

Tirhoot State Railway.—The Budget Estimate provides for an increase of £12,000 during 1885-86, which, it is believed, will be realised, as the Hajee-pore extension will be opened for the whole twelve months, against five months in 1884-85. Moreover a further short length of line is likely to be opened during the year.

Naraingunge-Dacca-Mymensingh Railway.—An improvement of £18,500 is provided for during 1885-86 owing to an additional length of 75.62 miles expected to be opened about 1st August next.

Cawnpore-Achneyra State Railway.—The Budget Estimate for 1885-86 provides for an increase of £25,000. This will, in all probability, be realised, as in the previous year the Farakhabad-Hathras and Jumna Bridge sections were only opened from the 1st July 1884, or for nine months of the year only, while in 1885-86 a whole year's earnings of these sections are provided for.

Indus Valley State Railway.—The line altogether is doing remarkable well, and judging from present prospects, the Revised Estimate is placed at £705,000. This figure, it is believed, will be fully realized. It is not considered advisable, at present, owing to the uncertainty of the wheat traffic, to place the receipts of 1885-86 at a higher figure than £660,000.

Sindh, Punjab, and Delhi Railway.—The Budget Estimate for 1885-86 provides for the estimated earnings of the last quarter of that official year under *State Railways*.

East Indian Railway (gross earnings). The Budget Estimate for 1885-86 provides for an improvement of £280,000 on the Revised Estimates. It is believed that to this extent trade will revive during next year. The estimate, it will be observed, is £300,000 less than the Budget Estimate of 1884-85.

101. *Guaranteed Railways (net traffic receipts) (XXVI).* This head shows a decrease of £14,000. Excluding the Eastern Bengal Railway, which became a State Railway from the 1st July 1884, and under which a net issue of £1,300 was provided in the Revised Estimate of 1884-85, the rest of the differences are given below:—

	Increase.	Decrease.
	£	£
Madras Railway . . . . .	...	25,000
South Indian Railway	25,000	...
Bombay, Baroda, and Central India Railway	30,000	...
Oudh and Rohilkhund Railway	45,000	...
Sind, Punjab, and Delhi Railway . . . . .	...	70,000
Great Indian Peninsula Railway . . . . .	...	20,000

Madras Railway.—The Budget Estimate for 1885-86 is £25,000 worse than the Revised Estimate for 1884-85. The receipts during 1885-86 are entered at the same figure as the Revised Estimate. The expenses, however, are placed at £25,000 more than in the Revised Estimate.

South Indian Railway.—An improvement of £30,000 has been provided for in the Budget Estimate. The estimates for 1885-86 place the gross revenue at £20,000 more than the Revised Estimate which, there is every reason to believe, will be realised, as the traffic is steadily improving. Heavy expenditure in connection with the restoration of the bridges and works damaged by the floods of this year will have to be met in 1885-86.

Bombay, Baroda, and Central India Railway.—In the Budget Estimate for 1885-86, an increase of £30,000 is provided for, as compared with the Revised Estimate for 1884-85. This is due to the additional traffic expected.

Oudh and Rohilkhund Railway.—An improvement in the traffic may reasonably be looked for during 1885-86, and an additional length of line will, it is expected, be opened for traffic during the year. The Budget Estimate shews a net improvement of £45,000 compared with the Revised Estimate of 1884-85.

Sind, Punjab, and Delhi Railway.—The Budget Estimate provides for the transactions of the first nine months of the official year only, *viz.*, from 1st April to 31st December 1885. As the line will very probably be taken up by Government on the 1st January 1886, the transactions for the remainder of the year are allowed for under *State Railways*; and hence a decrease £70,000 compared with the Revised Estimate for 1884-85. The figures entered in the Budget are normal, and do not call for any special remark.

102. *Irrigation and Navigation (Direct Receipts) (XXXI).* The Budget Estimate for 1885-86 shews a decrease of £173,400 compared with the Revised Estimate for 1884-85:—

	Increase.	Decrease.
	£	£
Punjab . . . . .	...	13,100
Madras	300	...
Bombay	1,300	...
Bengal . . . . .	...	...
North-Western Provinces and Oudh . . . . .	...	161,900
Total	1,600	175,000
	173,400	

The decrease in the Punjab is the net result of a reduction in the estimated receipts by Civil Officers on account of owner's rates on the Western Jumna Canal, counterbalanced to some extent by increase in revenue due to the opening of the Chenab Canal, and of increased irrigation and better rabbi crops expected from the operations of the Bari Doab and Sirhind Canals.

The small increase of £300 in Madras is due chiefly to the increased revenue expected from the Kurnool Canal.

The expected increase in Bombay is due chiefly to anticipated realisation of arrears of previous years on account of certain Canals; to expectation of a sufficient supply of water in the Hathmati Canal; and to extension as well as to the probable increase in the water-supply from the canal furnishing the town of Poona.

The decrease of £161,900 in the North-Western Provinces and Oudh is the result of the failure of the Nadrai Aqueduct, Lower Ganges Canal, as until such time as the new works are completed, only about half the required supply can be passed down from the head works at Narora.

103. *State Railways (XXIX).* The Budget Estimate for 1885-86 shews a decrease of £85,900 as compared with the Revised Estimate for 1884-85, and consists mainly of an item of £87,500, decrease in the Rewari-Ferozepore State Railway. No provision has been made in 1885-86 for this railway, because the estimated earnings of the line for that year are included in those of the Rajputana-Malwa State Railway, under "XXV. State Railways."

104. *Subsidised Railways (XXX)* Southern Mahratta Railway. The Budget Estimate for 1885-86 provides for an improvement of £67,500, because the line now open will be worked for 12 months, and an additional length of 103 miles will, it is expected, be opened early in April.

105. *Civil Buildings, Roads and Services (XXXII).* The Budget Estimate for 1885-86 shews a decrease of £68,600. Nearly the whole of the decrease occurs under India, General, and under Bengal. In the case of the former the Revised Estimate of 1884-85 contains an abnormal receipt of £23,100 on account of arrears of previous year's contributions for roads in Scindia's territory realised in 1884-85. With regard to Bengal, where the decrease is £41,300, the Revised Estimate for 1884-85 provides for an abnormal receipt of £46,000 realised from the East Indian Railway Company on account of the value of Railway Offices in Fairlie Place, Calcutta. The remainder of the decrease in Bengal is due to an expected decline in ferry receipts.

106. *Interest on ordinary debt, 1885-86; (1)* Decrease, £388,200. This arises as follows:—

	£
England	166,000
India	222,200
TOTAL	388,200

Expenditure.
Interest.

of discount which had to be paid in 1884-85 on the three million 3 per cent. stock raised in that year. In 1885-86 £90,000 have been provided representing interest on the 3 per cent. India stock issued in 1884-85 and for which only £67,500 were provided in that year. On the other hand decreases occur under interest on Temporary Loans and Debentures, the former owing to repayment of the loan, and the latter to the conversion of the 4 per cent. Debentures, amounting to 5 millions, into 3½ per cent. Debentures.

The decrease in India amounts to £222,200, and is due principally to the transfer of capital from the ordinary to the productive portion of the Account, on account of the capital expenditure on State Railways and Irrigation.

107. *Interest on other obligations*; Decrease £63,400. Of this £62,600 occur in India and £800 in England. In India a saving £84,000 arises out of new arrangements with the Bengal Civil Fund, and an increased charge of over £20,000 for interest on Savings Bank Balances.

108. *Assignments and Compensations (4)*; Increase, £16,400. This occurs principally in Bombay, where provision has been made for the award of compensation to be paid for the closing of salt works in Goa.

*Direct demands on
the Revenues.*

109. *Opium (6)*; Decrease, £468,300. The Revised Estimate for 1884-85 includes a provision of £593,600 in excess of the Original Estimate chiefly because of the exceptionally heavy outturn of the opium crop of 1883-84. The estimate of 1885-86 has been fixed for a smaller outturn.

110. *Salt (7)*; Increase, £32,700. The increase occurs chiefly under India (General), and Bombay and is due to increased provision on account of establishments, salt purchase, and freight.

111. *Excise (9)*; Increase, £20,100. The increase is general, but in Bengal an excess of £10,300 has been provided to give effect to the recommendations of the Excise Commission.

112. *Forest (13)*; Increase, £28,100. The increase is general and occurs in all but the North-Western Provinces and Oudh, where there is a decrease of £21,900 on account of charges for the Collection of Timber.

*Post Office, Tel-
graph, and
Mint.*

113. *Post Office (15)*; Increase, £35,100. The increase occurs chiefly in the "conveyance of mails" and is partly due to larger provision on account of the pay of overseers, runners, &c., for the Road establishments.

114. *Telegraph (16)*; Increase, £51,300. The increase occurs principally in England, £33,900. The increase is due to a larger amount of stores being necessary to meet the growing requirements of the Department.

*Salaries and Ex-
penses of Civil
Departments.*

115. *Law and Justice (19)*; Increase, £145,600. The increase is general, and occurs in all the provinces of British India. The increase in Bengal amounts to £49,300, and is chiefly due to the appointment of three new Judges to the High Court and to expected increased outlay on raw material, &c., for Jail manufactures. The increase in the North-Western Provinces and Oudh, amounting to £22,100, is chiefly due to the formation of a separate office for the Legal Remembrancer; to the transfer of Distainers (Kurk Amins) charges to this head from the head Personal Deposits; to the transfer of Criminal Court Record Fund Charges from 5 Land Revenue; and to full provision for Jail supplies and services, and for Jail manufactures. In the Punjab the increase is £33,600, and is provided to meet the salaries of the newly appointed Divisional and District Judges with their establishments, and to cover the higher rates of salary to Deputy and Assistant Commissioners under the re-organisation scheme of the Punjab Commission.

116. *Police (20)*; Increase, £49,900. The increase is distributed over most of the Provinces. In the North-Western Provinces and Oudh, the increase amounts to £15,100, and is due chiefly to extra provision for Clothing and for

Bombay Dockyard, and repairs to the Hydraulic Lift preparatory to its being made over to a private Company.

118. *Education (22)*; Increase £81,300. The increase is general, and is due to the spread of education. In the North-Western Provinces and Oudh an increase of £14,800 is provided to meet additional expenditure on Inspection, Normal and Local Schools, Grants-in-aid, &c. In Bombay the increase amounts to £35,000, and for the most part represents new grants to Primary Schools within municipal limits.

119. *Medical (24)*; Increase £30,100. The increase is general, and is due to the growing requirements of the Department.

120. *Political (25)*; Decrease £84,200. The decrease is chiefly due to a reduction of £60,000 in the provision for the Afghan Delimitation Commission, and to the absence of arrear payments on account of the Amir's subsidy.

121. *Scientific and other Minor Departments (26)*; Increase, £45,500. The increase occurs chiefly under India (General), and Bombay. Under India (General) the increase amounts to £20,800, and is due to larger provision for survey charges. Under Bombay the increase of £10,500 is on account of the Indian and Colonial Exhibition of London and the Fine Arts Universal Exhibition of Antwerp.

122. *Superannuations, Allowances and Pensions (29)*; Increase £106,000. In India a decrease of £23,000 is expected. In England larger payments to the extent of £129,000 are anticipated on account of annuities due to Government taking over the Bengal Civil Fund in 1885-86. *Miscellaneous Civil Charges.*

123. *Miscellaneous (31)*; Decrease £15,000. This occurs chiefly in India, (General) and is due mainly to the absence of provision for special payments made in 1884-85 on account of compensation for damage and detention of Petroleum in Calcutta.

124. *Protective Works, Railways (33)*; Decrease £398,100. The Revised Estimate for 1884-85 included £388,100 unappropriated in 1883-84 and re-allotted in 1884-85. No such re-allotment occurs in 1865-66, for which year only the fixed portion of the annual grant has been assigned. *Famine Relief and Insurance.*

125. *Reduction of Debt (35)*. The increase of £360,400 is due to the reduction in the grant for Railways, which sets free a corresponding sum for reduction of debt.

126. *State Railways (Working Expenses) (36)*; Increase £436,700. The increase is the result of a series of figures, of which the following are the principal items:— *Expenditure on Productive Public Works (Revenue Account).*

	Increase. £
Rajputana-Malwa Railway	147,500
Burma Railway	38,000
Eastern Bengal Railway	52,500
Naraingunge-Dacca-Mymensing Railway	18,500
Cawnpore-Achneyra Railway	12,500
Sindh, Punjab, and Delhi Railway	180,000

Rajputana-Malwa Railway.—The increase is partly nominal, representing the expenses on account of the Rewari-Ferozepore line hitherto shewn under the non-productive head of account, viz., 41. State Railways Revenue Account. An increase of £17,500 occurs on account of the surplus profits for the half-year ending 30th June 1885, payable to the Bombay, Baroda, and Central India Railway for the working of the line. The additional expenditure provided under this Railway will be set off to some extent by credits in the Civil Accounts under Superannuation Allowances and Pensions, Stationery and Printing, Miscellaneous and Police. The credits on these accounts are roughly estimated at £40,000.

Burma Railway.—The additional assignment is due to an additional mileage of 81 miles being expected to be opened on the Sittang Railway from 1st April 1885, and to an anticipated expansion of traffic.

The increase under *Eastern Bengal Railway* amounts to £52,500, and is due to the amalgamation with this line of the Calcutta and South-Eastern Railway and of the Poradaha-Damukdia section of the Northern Bengal State Railway. Increased provision has also been made for expenditure owing to larger estimated traffic.

Naraingunge-Dacca-Mymensing Railway.—An additional length of 75·62 miles is expected to be opened about 1st August next, and the increase in the Budget is to meet outlay on this extension.

Cawnpore-Achneyra Railway.—The increase provides for increased mileage; for sleeper renewals; and for improving the assignment of certain portions of the Cawnpore-Farakhabad section of the line.

Sindh, Punjab, and Delhi Railway.—This line will probably be taken over by Government on the 1st January 1886. The Budget Estimate for 1885-86 provides for the estimated expenses of the last quarter of that year.

East Indian Railway Working expenses.—Decrease, £64,800. The decrease is due to a reduction of expenditure on account of renewals, and to a falling off in the payment on account of surplus profits, due to the falling off in the revenue of the 2nd half of 1884 and the 1st half of 1885.

127. *Guaranteed Railways (Surplus profits, Land and Supervision) (37)*; Increase, £20,900. The increase is brought about by the necessity for provision in Madras of £15,300 on account of land required for the Beypore-Calicut Extension.

128. *Irrigation and Navigation.*—Increase, £11,300. The increase is due to additional capital outlay on the several projects.

129. *Charges in respect of Capital (39); (a) Interest on Debt; State Railways*; Increase, £137,300. The increase is chiefly due to gradual increase in the capital expenditure on State Railways.

East Indian Railway.—Increase, £18,900. An increased provision is made to cover the charge on account of interest on India stock and interest on Capital, Capital advance, and Stores suspense accounts.

(b) *Annuities in purchase of Guaranteed Railways (including Sinking Funds).*—Increase, £96,700. The increase is due to a full year's provision having been made in 1885-86 on account of the annuity for the Eastern Bengal Railway, against provision in the Revised Budget of 1884-85 for only the payment of the proportion of the annuity due on the three months ending 31st October.

130. *State Railways, Capital Account (40)*; Increase, £206,900. The increase is due to provision being made on account of the Lucknow-Sitapur-Kheri Line, the construction of which has been sanctioned by the Secretary of State.

131. *State Railways (working and maintenance) (41)*; Decrease, £56,000. The decrease is chiefly due to the expenses of the Rewari-Ferozepur Line having been transferred to 36. State Railways, and included under Rajputana-Malwa Railway.

132. *Subsidised Railways (42)*; Decrease, £51,200. This is the net result of the following changes:—

	Increase.	Decrease.
	£	£
Guaranteed Interest . . . . .	...	36,400
Subsidy	6,500	...
Payments for Land . . . . .	...	21,300

Expenditure on
Public Works not
classed as Pro-
ductive.

Under guaranteed interest the decrease is due to the cessation of payments on this account to the Bengal Central Railway and to the Rohilkhund-Kumaon Railway from 1st January 1885. The increase under "Subsidy" represents the payments to the Rohilkhund-Kumaon Railway and to the Assam Railway. The decrease under payments for land is the amount by which the requirements under this head in 1885-86 are expected to fall short of the payments in 1884-85.

Southern Mahratta Railway.—Increase, £73,000. Of this £24,000 occurs in interest charges and £49,000 in working expenses. The former is due to additional provision being made to cover the interest on the additional capital raised by debentures, and the latter to provision being made for an additional length of 103 miles which it is expected will be opened for traffic early in April.

133. *Irrigation and Navigation (44).* The decrease amounts to £75,000, and occurs as follows:—

	£
Imperial	30,500
Provincial	45,600
	<hr/>
	76,100
Local (increase)	1,100
	<hr/>
Net decrease	75,000
	<hr/>

The decrease is due to the Government of India not being able to provide a larger sum than £525,000 for total outlay in 1885-86, from imperial resources and to a heavy reduction in the grant for Provincial Public Works in Burma. There is an increase of £9,900 in Bengal, due chiefly to an increase of expenditure on the Orissa Coast Canal which is approaching completion.

134. *Military Works.*—Increase, £117,100. The Budget for 1885-86 provides (1) fixed annual grant of one crore of rupees; (2) one and half lakhs in addition for the Aden defences; (3) seven lakhs for Bombay Defences; and (4) the lapse of the current year's grant, ₹55,000.

135. *Civil Buildings, Roads, and Services (46).* This is a net increase of £47,500 due to the addition of £100,000 to the estimates, being the grant for frontier roads.

136. *Army (47);* Decrease, £204,800.

The net estimated cost of the army in India for the financial year 1885-86 *Army Ser* (excluding war charges and receipts) is £14,881,000, or a little below £15,000,000, which may be considered to be about the normal military expenditure in India and in England. The above sum provides for the estimated cost of the British army serving in India, the sanctioned number at the present time being more nearly complete than it was at any time during the five years immediately preceding the Afghan War. Dealing alone with army expenditure in India, there is a net increase of £36,200, which is explained by the fact that under the grant for regimental pay, allowances, and charges there is an increase of £48,600, due to the rate of exchange for the pay of British troops in 1885-86 having been fixed at 1s. 7½d., the rate for 1884-85 being 1s. 8d. There is also a large increase in the purchase of country-brewed beer, which will be supplied to all but three stations in Bengal, and which is slowly superseding English beer in the Madras and Bombay presidencies. The increase is counterbalanced by a corresponding reduction in the Home charges. Under the head of "ordnance establishments, stores, and camp equipage" there is an increase of £22,115, consequent on the outturn of small-arms ammunition at the factories having to be largely increased to replace reserves which it was found necessary to condemn.

There is an increase of £36,169 "miscellaneous services," chiefly consequent on the provision of £20,000 for land required in connection with the new redoubts in course of construction at Lucknow. The grant for volunteers, consequent on the growth of the movement, and revised rates of pay for sergeant instructors, shows an increase of £13,975, while on the other hand there is a reduction under the head of commissariat establishments, supplies, and services of £28,532, which is due to favourable prices of supplies, and anticipated saving in railway and transport charges owing to reduced rates and a small relief. As regards the home charges, the gross estimate for 1885-86 is lower than that of any year since 1873-74. This is due partly to a reduction in the pension charges for British troops, and partly to reduced demands for stores. The charges for the Indian troop service are also very low. The estimated charge for stores is lower than it has been for nineteen years. The decrease is due partly to the economical administration of the several departments, and partly to the substitution of country products and manufactures and malt-liquor for stores hitherto imported from England. From both points of view the reduction is satisfactory.

Whatever may be the case in the future, at the close of 1884-85 the total net military charges in India and England were lower than they have been at any time during the past ten years, and this has been effected without prejudice to efficiency or any reduction in the authorised aggregate strength of the army, and notwithstanding that the non-effective and superannuation charges have in recent years largely increased. But for these and additional expenditure caused by changes of organisation in the British army the Government of India are in no way responsible. This fact, however, does not lessen the uncertainty which prevails with regard to what the demands on the above account may amount to, and they are, in consequence, a source of considerable anxiety to those who are responsible for army expenditure in India.

137. The Indian Government will continue to bear the ordinary charges of the troops who have been or who may be sent to the Suakim expedition. All extraordinary charges—all charges, that is to say, other than those which would have been, in ordinary course, incurred had these troops remained in India—will be defrayed by the English Government.

138. *Exchange on Transactions with London (49).* Compared with the Revised Estimate of 1884-85, the Budget Estimate of 1885-86 shews an increase of £320,700. The figures of both years are compared below. The entries with + against them represent Gain, and those with — represent Loss.

	Revised Estimates, 1884-85.	Budget Estimates, 1885-86.
	£	£
Secretary of State's Bills	—3,337,100	—3,624,700
Expedition to Suakim	—75,000	—118,800
Hong-Kong Bills	—50,600	—41,900
Guaranteed Railways	+150,200	+136,300
East Indian Railway	+98,100	+121,800
Rajputana-Malwa Railway	+16,800	+25,000
Southern Mahratta Railway	—136,700	—158,600
Military	+7,000	+13,900
Public Works and Civil	+74,400	+73,400
TOTAL	—3,252,900	—3,573,600

The Secretary of State's drawings have been fixed at £13,773,700 against £13,795,300 in the Revised, the rate of exchange adopted for 1885-86 being 1s. 7d. against 1s. 7'3d., the rate taken in the Revised. The Secretary of State's

drawings have been taken at the figure quoted above on the assumption that £2,225,000 true sterling will be raised in England by way of loan, and that £481,200 (the equivalent of 60 lakhs of rupees at 1s. 7·25*d.* the rupee) will be recovered in England on account of sums advanced in India towards the expedition to Suakim.

139. Having brought the analysis of the financial situation, such as it presents itself, and of the detailed figures explaining variations between the Revised Estimates and Budget Estimates for 1884-85 and the Revised Estimates for 1884-85 and Budget Estimates for 1885-86, to a close, it remains only briefly to sum up our situation. The remarks made in the Preliminary paragraph have been, I trust, sufficiently illustrated in the course of this Statement. The prospects of our revenues, the heavy demands which they have been called upon to bear, and the liabilities to which we may yet be exposed, require no further explanation. The year commences with a surplus which is more less considerable according as the grants for capital expenditure are included in or excluded from our calculations. If during the ensuing year we are not called upon to submit to any material increase of expenditure, the estimates, based as they are on a very low rate of exchange and a very moderate calculation as to the revival of our trade, may, I think, be trusted to bear the test of trial. Should trade revive or exchange become more favourable, we shall have resources ample to meet our estimated expenditure. On the other hand, it is impossible to say whether additional expenditure may not in the course of the year have to be provided for, exceeding the limits of any addition which our revenues may reasonably hope to derive from the strengthening of our railway receipts or from the improvement in our exchange. To put it in other words, heavily as we are weighted from the two causes above indicated, there is no reason why our resources should not fully suffice to meet all normal expenditure during 1885-86. But if abnormal expenditure, whether of a temporary or permanent kind, is forced upon us, our estimates, even should they be strengthened by a more favourable combination of exchange and trade, may very probably prove unequal to meet it. It is to be hoped that the financial prosperity, the good harvests, and the undisturbed peace, which have of late years been accorded to us will continue. But it is necessary to state clearly the position in which, owing to the concurrence of a variety of unfavourable conditions, we find ourselves placed, in order that considerations which inevitably presented themselves when the estimates were being framed may be fully explained to the public, and that we may not be charged, should difficulties increase upon us, with having taken too sanguine a view of our position.

*Concluding
remarks on
estimates.*

Ways and Means.

140. In the Financial Statement for 1884-85 it was anticipated that the Secretary of State would draw during 1883-84 £17,800,000 true sterling; that the balance in Indian Treasuries on 31st March 1884 would be £12,440,000; that the Secretary of State would draw during 1884-85 £16,500,000 true sterling; that assistance must be obtained during the year to the extent of £2,500,000, either by loan raised in India or by reduction of the drawings of the Secretary of State; and that the year would close on 31st March 1885 with a balance in the Indian Treasury of £11,010,850.

The Secretary of State actually drew in 1883-84 £17,599,805 true sterling, and the year 1884-85 opened with a balance in Indian Treasuries of £13,199,926, being £759,926 in excess of the estimate.

No loan was raised in India during the year, and the Secretary of State reduced the estimated amount of his drawings, so that his total drawings for the year 1884-85 are now taken at £13,795,300 true sterling.

It is expected, if the Secretary of State should draw the amount he proposes to draw, that the year 1885-86 will open with a balance in Indian Treasuries of £11,920,000; that the Secretary of State will require during the year £16,804,900 true sterling; and that if he were to draw the whole amount from India during the year, the amount in the Indian Treasuries would require to be supplemented by a loan of £3,500,000 (350 Lakhs of Rupees). The amount available for reduction of debt under the grant for Famine Relief and Insurance in 1885-86 is, however, in round numbers £680,000, (68 Lakhs of Rupees) and it will obviously be best to take this amount to reduce borrowing, rather than in actual reduction of debt previously incurred. The total amount to be borrowed has for the purposes of the estimates been taken at 282 lakhs of rupees, equivalent to about £2,225,000 true sterling. The Government of India has urged on the Secretary of State the inexpediency of attempting to borrow 282 lakhs of rupees in India this year, and the Secretary of State has accepted this opinion and agreed to find the equivalent sum of £2,225,000 true sterling in England during 1885-86. But while the Government now announces its intention of borrowing in England, and of not borrowing in India this year, it must be distinctly understood that no pledge is given, and that the Government of India does not hold itself precluded by anything now said from borrowing, in case of necessity, in India, or partly in India and partly in England, whatever sums of money may hereafter be found necessary for the service of the year.

The total requirements of the Secretary of State in 1885-86 being £16,804,900 true sterling, and it being anticipated that of this amount £2,225,000 true sterling will be obtained by loan or otherwise in England, there will remain £14,579,900 true sterling to be remitted from India. Of this sum it is estimated that the Secretary of State will receive £806,200 true sterling on account of repayments by Home Government of advances made in 1884-85 and 1885-86 for the Suakim expedition, leaving £13,773,700 true sterling to be drawn by bills and telegraphic transfers during the year. The closing balance of the year in Indian Treasuries on 31st March 1886 is estimated at £10,204,526.

141. The following is a summary of the chief points in the foregoing Statement :—

1. The Accounts of 1883-84 shew a surplus of £1,387,496. An analysis of the surplus shews it to be partly due to revenues collected in anticipation of the following year, 1884-85.

2. The Revised Estimate of 1884-85 shews a deficit of £716,200.

3. The causes of this deficit are, the stagnation of the export wheat and rice trade, the heavy expenditure connected with the extraordinary opium crop of 1883-84, the collection, in anticipation, of Land Revenue, above alluded to, the suspension of a considerable amount of Land Revenue in Bombay and Madras, until the year 1885-86, in consequence of the partial failure of the rains in the year 1883-84, and the grant of a considerable sum from revenue for capital expenditure on frontier Railways.

4. Statistics are given illustrating the great fall in exports in most of the Indian products during the year, and the abnormal expenditure on account of the opium crop.

5. The consumption of salt and progress of Savings Banks continue satisfactory, but Stock Notes shew no sign of improvement.

6. The net import of gold during 1883-84 was ₹5,46,33,156, being the largest import since the year 1869-70. In 10 months of 1884-85 the net import of gold has been ₹4,50,26,000.

7. The Revised Estimates of 1884-85 provided for drawings by the Secretary of State to the amount of £13,795,300, being £2,704,700 true sterling less than the Original Estimates of the year.

8. The surplus of 1885-86 is estimated at £508,100, but the estimates on which this surplus is framed include, on the one hand, a grant of £585,000 from Revenue for Capital Railway Expenditure and for Harbour Defences, and, on the other, they take credit for £585,000, being the nominal saving in exchange on estimated short drawings by the Secretary of State.

9. The net Opium Revenue for 1885-86 has been taken at £6,547,300.

10. The opium crop of 1885 promises well: the reserve on the 31st December 1884 was 2,296 chests. The probable reserve on December 31st, 1885, will be 18,297 chests.

11. Due notice will be given of the amount of opium to be sold during 1886.

12. In the Estimates of 1885-86 the rate of exchange has been taken at 1s. 7d., and provision made for drawings by the Secretary of State to the amount of £13,773,700.

13. It is intended that the usual Public Works loan should be raised in England this year, but no pledge on the subject is given.

A. COLVIN.

March 17th, 1885.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

Accounts	1883-84.
Revised Estimates	1884-85.
Budget Estimates	1885-86.

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General Statement of

RECEIPTS.	For details, vide Abstract.	ACCOUNTS, 1883-84.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.	BUDGET ESTIMATE, 1885-86.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue . . . . .	...	22,361,899	21,888,200	21,546,300	22,334,200
Opium . . . . .	...	9,556,501	8,594,200	8,850,000	9,025,500
Salt . . . . .	...	6,145,413	6,328,900	6,350,000	6,400,000
Stamps . . . . .	...	3,513,201	3,533,000	3,578,000	3,633,400
Excise . . . . .	...	3,836,961	3,796,900	4,013,500	4,070,000
Other Heads	A	6,623,716	6,562,800	6,294,000	6,580,800
TOTAL PRINCIPAL HEADS	A	52,037,691	50,704,000	50,631,800	52,043,900
Post Office, Telegraph, and Mint	"	1,672,761	1,734,700	1,789,200	1,792,960
Receipts by Civil Departments	"	1,427,729	1,455,600	1,402,100	1,426,300
Miscellaneous	"	1,512,604	1,256,100	1,369,400	1,346,500
Revenue from Productive Public Works	"	13,240,507	13,631,100	12,923,900	13,707,000
Receipts on account of Public Works not classed as Productive	"	879,897	917,700	1,008,700	920,400
Receipts by Military Departments	"	956,232	861,200	866,100	853,400
TOTAL REVENUE . . . . .	...	71,727,421	70,560,400	69,991,200	72,090,400
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	3,062,953	2,221,100	1,155,400	2,205,000
Unfunded Debt (net incurred)	"	352,480	763,800	855,000	648,400
Deposits and Advances	"	...	376,200	725,300	236,100
Loans to Municipalities, Native States, &c. (net Recoveries)	"	171,960	115,400	12,700	308,100
Capital of Guaranteed and Subsidized Companies (net Receipts) . . . . .	"	...	...	...	...
Remittances (net)	"	10,120	...	301,100	170,300
Secretary of State's Bills drawn	"	17,599,805	16,500,000	13,795,300	13,773,700
TOTAL RECEIPTS . . . . .	...	92,924,739	90,536,900	86,836,000	89,432,000
Balance on April 1st—India . . . . .	...	14,821,550	12,440,050	13,199,926	11,920,026
England . . . . .	...	3,429,874	3,606,174	4,113,221	2,213,121
GRAND TOTAL . . . . .	...	111,176,163	106,583,124	104,149,147	103,565,147

Accounts and Estimates.

R10 = £1

DISBURSEMENTS.	For details, <i>vide</i> Abstract.	ACCOUNTS, 1883-84.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.	BUDGET ESTIMATE, 1885-86.
		£	£	£	£
Expenditure—					
Interest	B	4,276,266	4,162,200	4,404,900	3,953,000
Direct demands on the Revenues	"	8,482,613	9,016,600	9,571,100	9,311,500
Post Office, Telegraph, and Mint	"	1,984,058	2,158,400	2,131,300	2,216,400
Salaries and Expenses of Civil Depts.	"	11,250,038	11,426,100	11,472,400	11,778,200
Miscellaneous Civil Charges	"	3,882,529	3,973,800	3,909,500	4,012,500
Famine Relief and Insurance	"	1,500,000	1,750,000	1,500,000	1,500,000
Expenditure on Productive Public Works (Revenue Account)	"	12,033,873	12,542,800	12,358,000	13,033,600
Expenditure on Public Works not classed as Productive	"	6,580,721	6,089,000	6,569,700	7,193,300
Army Services	"	16,975,750	16,098,600	15,970,200	15,734,400
Exchange on Transactions with London	"	3,838,756	3,538,100	3,252,900	3,573,600
TOTAL . . . . .	...	70,804,604	70,755,600	71,140,000	72,306,500
<i>Add</i> —Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	End of B	123,501	120,100	119,200	28,900
<i>Deduct</i> —Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial balances	"	—588,180	—634,600	—551,800	—753,100
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	70,339,925	70,241,100	70,707,400	71,582,300
Expenditure on Productive Public Works (Capital Account)	End of B	3,992,029	4,764,400	5,732,400	4,405,400
Debt, Deposits, and Advances—					
Permanent Debt (net discharged)	C	...	...	...	...
Unfunded Debt (net discharged) . . . . .	"	...	...	...	...
Deposits and Advances (net)	"	690,233	...	...	...
Loans to Municipalities and Native States, &c. (net advanced) . . . . .	"	...	...	...	...
Capital of Guaranteed and Subsidized Companies (net withdrawals)	"	843,589	1,753,000	552,700	903,100
Remittances (net)	"	...	251,500	...	...
Secretary of State's Bills paid . . . . .	...	17,997,240	16,500,000	13,023,500	13,773,700
TOTAL DISBURSEMENTS . . . . .	...	93,863,016	93,510,000	90,016,000	90,664,500
Balances on March 31st—India . . . . .	...	13,199,926	11,010,850	11,920,026	10,204,526
England . . . . .	...	4,113,221	2,062,274	2,213,121	2,696,121
GRAND TOTAL . . . . .	...	111,176,163	106,583,124	104,149,147	103,565,147
Revenue		71,727,421	70,560,400	69,991,200	72,090,400
Expenditure chargeable thereon		70,339,925	70,241,100	70,707,400	71,582,300
Surplus (+) or Deficit (—)		+1,387,496	+319,300	—716,200	+508,100

J. WESTLAND,

D. BARBOUR,

Secretary to the Government of India

Abstract A.—Detail.

The figures in thick type are those which

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMP
	England.	India.	India.		England.
	£	£	£	£	£
Principal Heads of Revenue—					
I.—Land Revenue . . . . .	...	14,424,845	7,937,054	22,361,899	...
II.—Opium . . . . .	...	9,556,501	...	9,556,501	...
III.—Salt . . . . .	...	6,118,285	27,128	6,145,413	...
IV.—Stamps . . . . .	...	1,771,495	1,741,706	3,513,201	...
V.—Excise . . . . .	...	1,930,636	1,906,325	3,836,961	...
VI.—Provincial Rates . . . . .	...	553	2,878,178	2,878,731	...
VII.—Customs . . . . .	...	1,023,857	163,409	1,187,266	...
VIII.—Assessed Taxes . . . . .	...	263,045	263,042	526,087	...
IX.—Forest	3,109	481,986	567,095	1,052,190	2,800
X.—Registration . . . . .	...	129,942	129,013	258,955	...
XI.—Tributes from Native States . . . . .	...	720,487	...	720,487	...
TOTAL	3,109	36,421,632	15,612,950	52,037,691	2,800
Post Office, Telegraph, and Mint—					
XII.—Post Office . . . . .	...	1,014,199	4,544	1,018,743	...
XIII.—Telegraph	51,424	470,793	353	522,570	34,200
XIV.—Mint	35	131,413	...	131,448	...
TOTAL	51,459	1,616,405	4,897	1,672,761	34,200
Receipts by Civil Departments—					
XV.—Law and Justice . . . . .	...	46,837	527,022	573,859	...
XVI.—Police . . . . .	...	346	311,528	311,874	...
XVII.—Marine . . . . .	...	75,982	116,885	192,867	...
XVIII.—Education . . . . .	...	1,229	203,198	204,427	...
XIX.—Medical	2,413	2	52,556	54,971	2,300
XX.—Scientific and other Minor Departments	1,038	18,574	70,119	89,731	600
TOTAL	3,451	142,970	1,281,308	1,427,729	2,900
Miscellaneous—					
XXI.—Interest	29,722	784,680	35,061	849,463	33,100
XXII.—Receipts in aid of Superannuations, &c.	101,255	172,545	28,637	302,437	97,800
XXIII.—Stationery and Printing . . . . .	...	7,264	43,331	50,595	...
XXIV.—Miscellaneous	4,881	42,553	262,675	310,109	8,000
TOTAL	135,858	1,007,042	369,704	1,512,604	138,900
Revenue from Productive Public Works—					
XXV.—State Railways (gross earnings) . . . . .	...	2,325,422	756,826	3,082,248	...
East Indian Railway (gross earnings)	230	4,999,179	...	4,999,409	200
Eastern Bengal (gross earnings) . . . . .	...	...	...	...	...
XXVI.—Guaranteed Railways (net Traffic Receipts) . . . . .	...	3,688,143	...	3,688,143	...
XXVII.—Irrigation and Navigation (Direct Receipts) . . . . .	...	284,634	651,947	936,581	...
XXVIII.—Portion of Land Revenue due to Irrigation . . . . .	...	534,126	...	534,126	...
TOTAL	230	11,831,504	1,408,773	13,240,507	200
Receipts on account of Public Works not classed as Productive—					
XXIX.—State Railways . . . . .	...	172,899	14,079	186,978	...
XXX.—Subsidized Railways	2,645	...	...	2,645	500
Southern Mahratta . . . . .	...	77	...	77	...
XXXI.—Irrigation and Navigation . . . . .	...	30,886	110,986	141,872	...
XXXII.—Military Works . . . . .	...	44,062	...	44,062	...
XXXIII.—Civil Buildings, Roads, and Services	16,575	7,044	480,644	504,263	18,300
TOTAL	19,220	254,968	605,709	879,897	18,800
Receipts by Military Departments—					
XXXIV.—Army	52,458	900,066	...	952,524	69,700
XXXV.—Military Operations in Egypt . . . . .	...	3,708	...	3,708	...
TOTAL	52,458	903,774	...	956,232	69,700

Revenue.

as in the General Account.

• $\text{Rs} = \text{£}1$

ESTIMATE, 1884-85.				BUDGET ESTIMATE, 1885-86.				Increase + Decrease — of Budget, 1885- 86, as compared with Revised Es- timates, 1884-85.
L.	PROVINCIAL AND LOCAL.	TOTAL.	Increase + Decrease — of Revised as compared with Budget Esti- mates, 1884-85.	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
1,001,200	8,545,100	21,546,300	—341,900	...	13,493,800	8,840,400	22,334,200	+ 787,900
850,000	...	8,850,000	+ 255,800	...	9,025,500	...	9,025,500	+ 175,500
319,300	30,700	6,350,000	+ 21,100	...	6,367,200	32,800	6,400,000	+ 50,000
807,700	1,770,300	3,578,000	+ 45,000	...	1,835,100	1,798,300	3,633,400	+ 55,400
1,032,100	1,981,400	4,013,500	+ 216,600	...	2,060,100	2,009,900	4,070,000	+ 56,500
2,100	2,791,800	2,793,900	+ 53,600	...	2,200	2,854,600	2,856,800	+ 62,900
895,700	134,300	1,030,000	—259,500	...	996,800	178,200	1,175,000	+ 145,000
255,900	255,900	511,800	—6,300	...	257,400	257,500	514,900	+ 3,100
439,700	539,800	982,300	—71,100	900	475,300	584,800	1,061,000	+ 78,700
141,200	139,600	280,800	+ 15,200	...	141,600	140,200	281,800	+ 1,000
695,200	...	695,200	—700	...	691,300	...	691,300	—3,900
440,100	16,188,900	50,631,800	—72,200	900	35,346,300	16,696,700	52,043,900	+ 1,412,100
056,200	4,200	1,060,400	+ 1,400	...	1,097,700	4,000	1,101,700	+ 41,300
530,300	300	564,800	—8,700	26,100	539,700	400	566,200	+ 1,400
164,000	...	164,000	+ 61,800	...	125,000	...	125,000	—39,000
750,500	4,500	1,789,200	+ 54,500	26,100	1,762,400	4,400	1,792,900	+ 3,700
36,100	528,000	564,100	—53,800	...	42,800	552,500	595,300	+ 31,200
4,300	311,700	316,000	+ 7,200	...	7,800	303,800	311,600	—4,400
65,400	112,500	177,900	—28,000	...	60,700	115,700	176,400	—1,500
1,200	199,300	200,500	+ 1,800	...	1,100	200,700	201,800	+ 1,300
100	52,900	55,300	+ 7,200	2,000	100	52,500	54,500	—700
22,200	65,500	88,300	+ 12,100	500	20,300	65,800	86,600	—1,700
129,300	1,269,900	1,402,100	—53,500	2,500	132,800	1,291,000	1,426,300	+ 24,200
37,700	29,600	700,400	+ 47,300	10,000	627,700	31,700	669,400	—31,000
177,900	25,600	301,300	+ 7,600	94,600	232,000	25,700	352,300	+ 51,000
9,100	39,000	48,100	—4,900	...	13,500	40,600	54,100	+ 6,000
64,000	247,600	319,600	+ 63,300	3,000	38,800	228,900	270,700	—48,900
388,700	341,800	1,369,400	+ 113,300	107,600	912,000	326,900	1,346,500	—22,900
394,800	874,800	3,269,600	—17,300	...	2,841,700	1,000,000	3,841,700	+ 572,100
170,000	...	4,270,200	—580,000	200	4,550,000	...	4,550,200	+ 280,000
140,000	...	440,000	+ 10,000	...	550,000	...	550,000	+ 110,000
374,000	...	3,374,000	—239,000	...	3,360,000	...	3,360,000	—14,000
114,100	734,000	1,048,100	+ 105,500	...	302,600	572,100	874,700	—173,400
322,000	...	522,000	+ 13,600	...	530,400	...	530,400	+ 8,400
114,900	1,608,800	12,023,900	—707,200	200	12,134,700	1,572,100	13,707,000	+ 783,100
118,200	16,100	234,300	+ 38,200	...	127,900	20,500	148,400	— 85,000
...	...	500	+ 500	...	...	...	...	— 500
32,500	...	32,500	+ 32,500	...	100,000	...	100,000	+ 67,500
28,700	108,800	137,500	—3,200	...	29,900	105,500	135,400	— 2,100
39,500	...	39,500	+ 1,800	...	40,800	...	40,800	+ 1,300
30,500	515,600	564,400	+ 21,200	21,200	7,700	466,900	495,800	— 68,600
149,400	640,500	1,008,700	+ 91,000	21,200	306,300	592,900	920,400	—88,300
96,400	...	866,100	+ 4,900	39,400	814,000	...	853,400	—12,700
96,400	...	866,100	+ 4,900	39,400	814,000	...	853,400	—12,700
69,300	20,054,400	69,991,200	—560,200	197,900	51,408,500	20,484,000	72,090,400	+ 2,099,200

Abstract B.—Details

The figures in thick type are those which

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMP.
	England.	India.	India.		England.
Interest—	£	£	£	£	£
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	2,442,210	1,376,821	...	3,819,031	2,610,100
2.—Interest on other obligations	5,123	447,354	4,758	457,235	3,100
TOTAL	2,447,333	1,824,175	4,758	4,276,266	2,613,200
Direct Demands on the Revenues—					
3.—Refunds and Drawbacks . . . . .	...	150,949	237,321	388,270	...
4.—Assignments and Compensations . . . . .	...	543,467	695,373	1,238,840	...
Charges in respect of Collection, <i>viz.</i> :—					
5.—Land Revenue	260	281,769	3,047,118	3,329,147	400
6.—Opium (including cost of Production)	1,280	1,853,410	...	1,854,690	3,500
7.—Salt (including cost of Production)	4,085	377,995	64,561	446,641	...
8.—Stamps	27,815	24,146	57,133	109,094	45,100
9.—Excise . . . . .	...	46,030	46,329	92,359	100
10.—Provincial Rates . . . . .	...	...	54,547	54,547	...
11.—Customs . . . . .	...	...	139,345	139,345	...
12.—Assessed Taxes . . . . .	...	6,607	6,607	13,214	...
13.—Forest	5,864	291,325	352,186	649,375	4,100
14.—Registration . . . . .	...	83,760	83,331	167,091	...
TOTAL	39,304	3,659,458	4,783,851	8,482,613	53,200
Post Office, Telegraph, and Mint—					
15.—Post Office	106,487	1,024,491	103,503	1,234,481	118,100
16.—Telegraph	156,277	507,203	5,759	669,239	198,200
17.—Mint	4,428	75,910	...	80,338	10,100
TOTAL	267,192	1,607,604	109,262	1,984,058	326,400
Salaries and Expenses of Civil Departments—					
18.—General Administration	239,354	582,823	776,202	1,598,379	236,500
19.—Law and Justice	374	159,735	3,078,702	3,238,811	1,200
20.—Police . . . . .	...	68,901	2,692,153	2,761,054	...
21.—Marine (including River Navigation)	196,787	246,934	145,847	589,568	150,900
22.—Education	145	11,487	1,172,562	1,184,194	300
23.—Ecclesiastical	310	158,802	—	159,112	500
24.—Medical	7,472	17,150	692,203	716,825	8,100
25.—Political	26,041	505,971	653	532,665	32,400
26.—Scientific and other Minor Departments	20,896	248,813	199,721	469,430	15,500
TOTAL	491,379	2,000,616	8,758,043	11,250,038	445,400
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	79,776	670,476	—	750,252	28,900
28.—Civil Furlough and Absentee Allowances	216,916	3,431	—	220,347	200,000
29.—Superannuation Allowances and Pensions	1,416,978	212,325	526,975	2,156,278	1,420,000
30.—Stationery and Printing	112,518	6,907	366,232	485,657	133,700
31.—Miscellaneous	20,123	35,078	214,794	269,995	25,000
TOTAL	1,846,311	928,217	1,108,001	3,882,529	1,807,600
Famine Relief and Insurance—					
32.—Famine Relief	89	1,485	7,611	9,185	...
33.—Protective Works, Railways . . . . .	...	626,461	—	626,461	...
34.—Protective Works, Irrigation	26	283,191	—	283,217	...
35.—Reduction of Debt . . . . .	...	581,137	—	581,137	...
TOTAL	115	1,492,274	7,611	1,500,000	...
Expenditure on Productive P. W. (Revenue Account)—					
36.—State Railways (Working Expenses) . . . . .	...	1,261,037	444,618	1,705,655	...
East Indian Railway (Working expenses) . . . . .	...	1,996,842	—	1,996,842	...
Eastern Bengal Railway (ditto) . . . . .	...	—	—	—	—
37.—Guaranteed Railways (Surplus Profits, Land, and Supervision) . . . . .	...	637,272	—	637,272	...
38.—Irrign. and Navign. (Working expenses)	43	213,482	301,312	514,837	...
39.—Charges in respect of Capital					
(a) Interest on Debt—					
State Railways . . . . .	...	1,027,074	302,697	1,329,771	...
East Indian Railway	311,593	191,580	—	503,173	326,800
Eastern Bengal Railway . . . . .	...	1,119	—	1,119	26,500
Irrigation and Navigation . . . . .	...	382,143	463,181	845,324	...
(b) Annuities in purchase of Guaranteed Rail-					

Expenditure.

year in the General Account.

₹10 = £1

ESTIMATE, 1884-85.			Increase + Decrease — of Revised as compared with Budget Estimates, 1884-85.	BUDGET ESTIMATE, 1885-86.				Increase + Decrease — of Budget, 1885- 86, as compared with Revised Es- timates, 1884-85.
AL.	PROVINCIAL AND LOCAL.	TOTAL.		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
India.	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
1,317,800	...	3,927,900	+ 241,100	2,444,100	1,095,600	...	3,539,700	— 388,200
470,800	3,100	477,000	+ 1,600	2,300	408,000	3,000	413,300	— 63,700
1,788,600	3,100	4,404,900	+ 242,700	2,446,400	1,503,600	3,000	3,953,000	— 451,900
133,400	80,500	213,900	— 6,500	...	145,500	78,900	224,400	+ 10,500
545,400	686,700	1,232,100	— 8,000	...	564,300	684,200	1,248,500	+ 16,400
294,500	3,051,700	3,346,600	+ 5,900	500	299,100	3,144,700	3,444,300	+ 97,700
2,943,000	...	2,946,500	+ 593,600	4,500	2,473,700	...	2,478,200	— 468,300
383,600	76,000	459,600	— 62,100	...	398,400	93,900	492,300	+ 32,700
24,800	59,500	129,400	— 300	44,700	24,200	60,600	129,500	+ 100
51,600	51,700	103,400	+ 4,800	...	61,800	61,700	123,500	+ 20,100
—	111,400	111,400	+ 58,400	...	...	113,500	113,500	+ 2,100
—	136,800	136,800	— 5,200	...	...	133,200	133,200	— 3,600
6,400	6,800	13,200	— 600	...	6,500	6,900	13,400	+ 200
306,700	390,700	701,500	— 25,700	4,300	316,900	408,400	729,600	+ 28,100
88,700	88,000	176,700	+ 200	...	90,900	90,200	181,100	+ 4,400
1,778,100	4,739,800	9,571,100	+ 554,500	54,000	4,381,300	4,876,200	9,311,500	— 259,600
1,031,000	105,300	1,254,400	+ 6,900	127,300	1,054,300	107,000	1,288,600	+ 34,200
589,800	700	788,700	— 33,500	232,100	607,300	600	840,000	+ 51,300
78,100	...	88,200	— 500	10,300	77,500	...	87,800	— 400
1,698,900	106,000	2,131,300	— 27,100	369,700	1,739,100	107,600	2,216,400	+ 85,100
594,900	743,900	1,575,300	— 1,200	237,100	601,000	734,700	1,572,800	— 2,500
165,000	3,128,000	3,294,200	— 84,900	2,300	167,100	3,270,400	3,439,800	+ 145,600
80,500	2,725,300	2,805,800	+ 11,900	...	85,500	2,770,200	2,855,700	+ 49,900
193,700	143,300	487,900	— 29,700	157,400	225,600	140,200	523,200	+ 35,300
15,900	1,194,600	1,210,800	— 26,400	200	14,900	1,277,000	1,292,100	+ 81,300
164,700	...	165,200	— 2,200	300	169,700	...	170,000	+ 4,800
15,000	714,800	737,900	+ 7,400	7,600	16,400	744,000	768,000	+ 30,100
710,300	600	743,300	+ 167,800	29,300	629,200	600	659,100	— 84,200
253,000	183,500	452,000	+ 3,600	19,600	269,600	208,300	497,500	+ 45,500
2,193,000	8,834,000	11,472,400	+ 46,300	453,800	2,179,000	9,145,400	11,778,200	+ 305,800
651,100	...	680,000	— 26,600	21,300	654,900	...	676,200	— 3,800
15,700	...	215,700	— 5,200	220,000	5,200	...	225,200	+ 9,500
232,500	553,900	2,206,400	+ 500	1,549,000	192,700	570,700	2,312,400	+ 106,000
— 6,100	375,100	502,700	— 37,100	135,000	— 9,900	383,900	509,000	+ 6,300
85,900	193,800	304,700	+ 4,100	26,000	67,500	196,200	289,700	— 15,000
979,100	1,122,800	3,909,500	— 64,300	1,951,300	910,400	1,150,800	4,012,500	+ 103,000
...	12,000	12,000	+ 12,000	...	...	33,000	33,000	+ 21,000
898,100	...	898,100	— 240,500	...	500,000	...	500,000	— 398,100
270,600	...	270,600	— 39,500	...	287,300	...	287,300	+ 16,700
319,300	...	319,300	+ 18,000	...	679,700	...	679,700	+ 360,400
1,488,000	12,000	1,500,000	— 250,000	...	1,467,000	33,000	— 1,500,000	...
1,287,000	599,300	1,886,300	+ 53,600	...	1,629,900	640,600	2,270,500	+ 384,200
1,891,300	...	1,891,300	— 161,200	...	1,826,500	...	1,826,500	— 64,800
180,000	...	180,000	— 20,000	...	232,500	...	232,500	+ 52,500
495,100	...	495,100	— 34,900	...	516,000	...	516,000	+ 20,900
237,900	343,900	581,800	+ 19,700	...	251,100	342,000	593,100	+ 11,300
1,069,800	339,600	1,409,400	— 16,100	...	1,145,400	369,900	1,515,300	+ 105,900
205,000	...	531,800	+ 700	330,700	220,000	...	550,700	+ 18,900
37,600	...	64,100	+ 30,400	33,200	62,300	...	95,500	+ 31,400
404,300	470,900	875,200	— 4,600	...	426,000	480,800	906,800	+ 31,600
...	...	1,220,600	— 34,500	1,317,300	...	...	1,317,300	+ 96,700
...	...	...	...	...	...	...	3,209,400	— 13,000

Abstract B.—Details

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL ¹	TOTAL.	IMPE
	England.	India.	India.		England.
	£	£	£	£	£
Brought forward .	9,890,629	17,235,414	16,283,334	43,409,377	10,037,000
penditure on Public Works not classed as Pro- ductive—					
40.—State Railways (Capital Account) . . . . .	...	79,040	—473,367	—394,327	...
41.—State Railways (Working and Maintenance) . . . . .	...	147,626	10,075	157,701	...
42.—Subsidised Railways	27,801	47,616	6,957	82,374	36,400
Southern Mahratta Railway . . . . .	...	85,568	...	85,568	...
43.—Frontier Railways	97	102,832	...	102,929	138,700
44.—Irrigation and Navigation	1,591	513,861	235,452	750,904	200
45.—Military Works	5,825	1,012,303	...	1,018,128	3,800
46.—Civil Buildings, Roads, and Services	86,515	1,005,360	3,685,569	4,777,444	67,300
TOTAL .	121,829	2,994,206	3,464,686	6,580,721	246,400
my Services—					
47.—Army	5,017,422	11,904,292	...	16,921,714	3,975,000
48.—Military Operations in Egypt	6,162	47,874	...	54,036	...
TOTAL .	5,023,584	11,952,166	...	16,975,750	3,975,000
49.—Exchange on Transactions with London .	...	3,838,756	...	3,838,756	...
TOTAL .	15,036,042	36,020,542	19,748,020	70,804,604	14,258,400
	51,056,584				
Surpluses	+ 1,387,496		+ 123,501	...	...
Deficits . . . . .	...		—588,180	...	...
TOTAL AS PER ABSTRACT A .	52,444,080		19,283,341	...	...
penditure on Productive Public Works (Capital Account)—					
50.—State Railways	769,728	2,233,343	...	3,003,071	901,300
East Indian Railway	510,319	233,298	...	743,617	324,000
Eastern Bengal Railway	55,942	...	...	55,942	1,001,200
51.—Irrigation and Navigation	8,573	701,111	...	709,684	5,000
Madras Irrigation and Canal Company's un- dertakings	12,785	...	...	12,785	...
52.—Miscellaneous Public Improvements . . . . .	...	—533,070	...	—533,070	...
TOTAL .	1,357,347	2,634,682	...	3,992,029	2,231,500

Expenditure—continued.

Rs 10 = £ 1

ESTIMATE, 1884-85.			Increase + Decrease - of Revised as compared with Budget Estimates, 1884-85.	BUDGET ESTIMATE, 1885-86.				Increase + Decrease - of Budget, 1885- 86, as compared with Revised Es- timates, 1884-85.
IMPERIAL.	PROVINCIAL AND LOCAL.	TOTAL.		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
India.	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
8,738,800	16,571,400	45,347,200	+ 317,300	10,161,400	18,494,500	17,149,300	45,805,200	+ 458,000
93,500	97,600	191,100	+ 24,400	...	86,400	311,600	398,000	+ 206,900
163,200	12,700	175,900	- 800	...	104,900	15,000	119,900	- 56,000
40,700	13,900	91,000	+ 2,600	...	27,500	12,300	39,800	- 51,200
148,300	...	148,300	+ 58,800	141,000	80,300	..	221,300	+ 73,000
...	...	138,700	+ 211,700	400,000	100,000	...	500,000	+ 361,300
555,300	226,800	782,300	+ 29,900	1,200	523,800	182,300	707,300	- 75,000
969,600	...	973,400	+ 50,400	2,200	1,088,300	..	1,090,500	+ 117,100
437,100	3,564,600	4,009,000	+ 103,700	75,900	502,900	3,537,700	4,116,500	+ 47,500
2,407,700	3,915,600	6,569,700	+ 480,700	620,300	2,514,100	4,058,900	7,193,300	+ 623,600
1,995,200	...	15,970,200	- 128,400	3,572,900	12,161,500	...	15,734,400	- 235,800
...
1,995,200	...	15,970,200	- 128,400	3,572,900	12,161,500	...	15,734,400	- 235,800
3,252,900	...	3,252,900	- 285,200	...	3,573,600	...	3,573,600	+ 320,700
6,394,600	20,487,000	71,140,000	+ 384,400	14,354,600	36,743,700	21,208,200	72,306,500	+ 1,166,500
0,653,000	...	...	...	51,098,300	...	...	...	...
...	+ 119,200	...	...	+ 508,100	...	+ 28,900	...	...
= 716,200	- 551,800	...	...	...	...	- 753,100	...	...
9,936,800	20,054,400	...	...	51,606,400	...	20,484,000	...	...
2,179,300	..	3,080,600	- 195,000	862,100	1,900,600	...	2,762,700	- 317,900
295,000	...	619,000	+ 79,000	...	340,000	...	340,000	- 270,000
270,000	...	1,271,200	+ 1,271,200	350,900	132,100	...	483,000	- 788,200
756,600	..	761,600	- 187,200	6,000	813,700	...	819,700	+ 58,100
...
...
3,500,900	...	5,732,400	+ 968,000	1,219,000	3,186,400	...	4,405,400	- 1,327,000

Abstract C.—Details of Receipts and Disbursement

The figures in thick type are those

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A)	265,785	71,461,636	71,727,421	267,500	69,723,700	69,991,200	197,900	71,892,500	72,090,400
Permanent Debt incurred—									
Existing Debt—									
(a) E. I. R. and E. B. R. Debt—									
3½ p. c. Redemption Stock	591,001	...		144,800	...		...	...
3 p. c. Redemption Stock	...	...		222,000	...		...	...
Debenture and Debenture Stock	...	...		811,600	...		...	...
(b) Other Debt—									
3½ p. c. Stock	...	...		95,000	...		...	...
3 p. c. Stock	...	...		3,000,000	...		...	...
Proposed Loan	...	...		...	...		2,225,000	...	
Rupee Debt—									
4 p. c. Loans	...	2,500,019		...	8,200		...	...
4 p. c. Stock Notes	...	24,713		...	...		...	...
Miscellaneous	...	51		...	...		...	...
TOTAL	591,001	2,524,783	3,115,784	4,273,400	8,200	4,281,600	2,225,000	...	2,225,000
NET	...	...	3,062,953	...	...	1,155,400	...	...	2,205,000
Unfunded Debt—									
Temporary Loans	1,250,000	...		750,000	...		...	...
Special Loans	...	...		...	...		...	...
Treasury Notes and Service Funds	4,339	901,258		4,600	1,048,600		...	940,200	
Savings Bank Deposits	...	2,479,857		...	3,020,700		4,800	3,402,200	
TOTAL	1,254,339	3,381,115	4,635,454	754,600	4,069,300	4,823,900	4,800	4,342,400	4,347,000
NET	...	...	352,480	...	...	855,000	...	...	648,000
Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	123,501		...	119,200		...	28,900	
Commission for the Reduction of Debt	...	581,137		...	319,300		...	679,700	
Excluded Local Funds	...	703,554		...	584,000		...	569,300	
Political, Railway, and Military Prize Funds	...	25,112		...	39,400		...	31,300	
Departmental and Judicial Deposits	...	14,447,224		...	15,951,100		...	15,726,900	
Advances	6,802	5,828,845		3,200	9,605,700		2,000	9,939,500	
Suspense Accounts	...	47,828		...	5,000		...	13,000	
Miscellaneous	1,004,594	642,966		250,000	617,100		250,000	38,300	
TOTAL	1,011,396	22,459,967	23,471,363	253,200	27,240,800	27,494,000	252,000	27,026,900	27,276,000
NET	...	...	0	...	...	725,300	...	...	2,000
Loans to Municipalities, Native States, &c.	...	278,702	278,702	...	261,600	261,600	...	376,900	3,000
NET	...	...	171,960	...	...	12,700	...	...	1,000
Capital of Guaranteed and Subsidized Companies	1,752,221	1,732,940		1,148,500	1,715,900		3,464,800	1,612,900	
Capital of Southern Mahratta Railway	151,480	300		1,704,500	3,200		...	2,300	
Western Deccan Railway	...	3,958		...	...		...	...
TOTAL	1,903,701	1,737,198	3,640,899	2,853,000	1,719,100	4,572,100	3,464,800	1,615,200	5,000
			0	...	...	0	...	...

ther than Revenue and Expenditure.

ich appear in the General Account.

R10 = £1

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
Expenditure (from Abstract B)	£15,036,042	£55,768,562	£70,804,604	£14,258,400	£56,881,600	£71,140,000	£14,354,600	£57,951,900	£72,306,500
1d—Provincial Surpluses transferred to "Deposits"	...	+123,501	+123,501	...	+119,200	+119,200	...	+28,900	+28,900
educt—Provincial Deficits charged against "Deposits"	...	—588,180	—588,180	...	—551,800	—551,800	...	—753,100	—753,100
productive Public Works Capital Expenditure	1,357,347	2,634,682	3,992,029	2,231,500	3,500,900	5,732,400	1,219,000	3,186,400	4,405,400
ermanent Debt discharged—									
erling Debt—									
(a) E. I. R. & E. B. R. Debt—									
3½ p. c. Redemption Stock	...	...	...	...	...	...	...	...	...
3 p. c. Redemption Stock	...	...	...	...	...	...	...	...	...
Debt and Debenture Stock	35,140	...	...	84,300	...	...	...	...	...
(b) Other Debt—									
India Debentures	...	...	...	3,006,500	...	...	...	...	...
East India Bonds	1,400	...	...	1,200	...	...	...	...	...
5 p. c. Stock	3,491	...	...	1,000	...	...	...	...	...
3½ p. c. Stock	...	...	...	...	...	...	...	...	...
3 p. c. Stock	...	...	...	...	...	...	...	...	...
Proposed Loan	...	...	...	...	...	...	...	...	...
rupee Debt—									
4 p. c. Loans	...	1,301	...	...	...	...	...	...	...
4 p. c. Stock Notes	...	...	...	...	4,200	...	...	...	...
Loans under discharge	...	10,976	...	...	29,000	...	...	20,000	...
Miscellaneous	...	523	...	...	...	...	...	...	...
TOTAL	40,031	12,800	52,831	3,093,000	33,200	3,126,200	...	20,000	20,000
NET	...	...	0	...	...	0	...	...	0
Infunded Debt—									
Temporary Loans	1,250,000	...	...	750,000	...	...	...	...	...
Special Loans	...	144,000	...	...	24,000	...	...	...	...
Treasury Notes and Service Funds	835	681,374	...	800	796,700	...	1,000	759,700	...
Savings Bank Deposits	...	2,206,705	...	...	2,397,400	...	...	2,938,100	...
TOTAL	1,250,835	3,032,139	4,282,974	750,800	3,218,100	3,968,900	1,000	3,697,800	3,698,800
NET	...	...	0	...	...	0	...	...	0
Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	588,180	...	...	551,800	...	...	753,100	...
Commission for the reduction of Debt	1,001,393	756,065	...	...	3,000	...	...	2,000	...
Excluded Local Funds	...	784,176	...	...	574,400	...	...	535,300	...
Political, Railway, and Military Prize Funds	...	43,020	...	...	36,200	...	...	34,900	...
Departmental and Judicial Deposits	...	14,462,132	...	...	15,914,700	...	...	15,683,900	...
Advances	183	5,692,615	...	3,200	9,547,800	...	2,000	9,963,500	...
Suspense Accounts	...	231,389	...	...	39,300	...	...	30,100	...
Miscellaneous	1,294	601,119	...	...	98,300	...	...	38,000	...
TOTAL	1,002,870	23,158,726	24,161,596	3,200	26,765,500	26,768,700	2,000	27,040,800	27,042,800
NET	...	...	690,233	...	...	0	...	...	0
Loans to Municipalities, Native States, &c.	...	106,742	106,742	...	248,900	248,900	...	68,800	68,800
NET	...	...	0	...	...	0	...	...	0
Capital of Guaranteed and Subsidized Companies	2,077,266	1,734,585	...	2,559,500	1,570,800	...	2,972,600	1,638,200	...
Capital of Southern Mahratta Railway	235,205	408,116	...	294,800	725,000	...	500,000	872,300	...
Capital of Western Deccan Railway	...	29,316	...	...	—25,300	...	...	...	...
TOTAL	2,312,471	2,172,017	4,484,488	2,854,300	2,270,500	5,124,800	3,472,600	2,510,500	5,983,100
NET	...	...	222,222	...	...	552,700	...	...	903,100

Abstract C.—Details of Receipts and Disbursements

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	5,026,222	101,843,401		8,401,700	103,022,700		6,144,500	105,253,900	
ances—									
and Money Orders	...	7,313,417		...	8,101,800		...	9,000,000	
ier Local Remittances (net)	...	...		...	28,900		...	14,000	
ier Departmental accounts	...	998,291		...	874,100		...	1,004,400	
Receipts by Civil treasuries from—									
Post Office	...	464,517		...	605,200		...	462,600	
Guaranteed Railways	...	4,274,510		...	4,218,900		...	3,987,300	
Receipts from Civil treasuries by—									
Telegraph	...	91,027		...	92,300		...	120,000	
Marine	...	225,222		...	171,500		...	211,600	
Military	...	10,786,933		...	11,333,700		...	11,629,600	
Public Works	...	4,547,752		...	5,796,600		...	5,238,300	
mittance Account between England and India	429,719	1,389,298		423,500	1,307,700		1,088,700	1,400,500	
TOTAL	429,719	30,090,907	30,520,686	423,500	32,530,700	32,954,200	1,088,700	33,068,300	34,157,000
NET	...	...	10,120	...	...	301,100	...	...	170,300
etary of State's Bills own	17,599,805	...	17,599,805	13,795,300	...	13,795,300	13,773,700	...	13,773,700
Total Receipts	23,055,746	131,034,368		22,620,500	135,553,400		21,006,900	138,322,200	
pening Balance	3,429,874	11,821,550		4,113,221	13,199,926		2,213,121	11,920,026	
Grand Total	£ 26,485,620	146,755,918		26,733,721	148,753,326		23,220,021	150,242,226	

FORT WILLIAM,
PT. OF FINANCE AND COMMERCE;
The 17th March 1885.

F. W. KELLNER,
Deputy Comptroller General.

ex than Revenue and Expenditure—continued.

.R10 = £1

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	20,999,596	86,420,989		23,191,200	92,486,100		19,049,200	93,752,000	
Remittances— and Money Orders . her Local Remittances	... (Net)	7,288,981 26,441		... ...	8,101,800 ...		... ...	9,000,000 ...	
her Departmental Accounts	..	1,015,644		...	875,000		...	1,003,500	
Payments into Civil Savings by—	...	470,026		...	605,200		...	462,600	
Post Office	...	4,274,510		...	4,118,900		...	3,987,300	
Guaranteed Railways Issues from Civil Savings to—	...	92,583		...	92,300		...	120,000	
Telegraph	...	227,487		...	171,500		...	211,600	
Marine	...	10,779,291		...	11,333,700		...	11,620,600	
Military	...	4,571,315		...	5,312,100		...	5,238,300	
Public Works	...			...			...
Remittance Account between England and India	1,372,803	391,485		1,329,400	713,200		1,474,700	859,100	
TOTAL	1,372,803	29,137,763	30,510,566	1,329,400	31,323,700	32,653,100	1,474,700	32,512,000	33,986,700
NET	...	...	0	...	...	0	...	...	0
Secretary of State's Bills	...	17,997,240	17,997,240	...	13,023,500	13,023,500	...	13,773,700	13,773,700
Disbursements	22,372,399	133,555,992		24,520,600	136,833,300		20,523,900	140,037,700	
ing Balance	4,113,221	13,199,926		2,213,121	11,920,026		2,696,121	10,204,526	
Grand Total	26,485,620	146,755,918		26,733,721	148,753,326		23,220,021	150,242,226	

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

Abstract D.—Account of Provincial and Local Savings charged, Revenue, and held at the disposal of Provincial Governments under the Provincial contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL
	£	£	£	£	£	£	£	£	£	£
Accounts, 1883-84.										
Balance at end of 1882-83(a)	9,535	231,818	223,577	117,541	386,226	1,075,960	305,854	710,437	552,947	3,613,8
ded in 1883-84	...	82,108	...	...	...	...	16,205	25,188	...	123,5
ent in 1883-84	28	...	95,020	5,271	123,533	354,946	...	...	9,382	588,1
Balance at end of 1883-84	9,507	313,926	128,557	112,270	262,693	721,014	322,059	735,625	543,565	3,149,2
Revised Estimate, 1884-85.										
Balance at end of 1883-84 (by Accounts).	9,507	313,926	128,557	112,270	262,693	721,014	322,059	735,625	543,565	3,149,2
ded in 1884-85	...	1,400	...	...	117,800	...	...	...	...	119,2
ent in 1884-85	2,100	...	105,700	49,700	...	107,800	38,600	140,700	107,200	551,8
Balance at end of 1884-85	7,407	315,326	22,857	62,570	380,493	613,214	283,459	594,925	436,365	2,716,6
Budget Estimate, 1885-86.										
Balance at end of 1884-85 (by Revised Estimate.)	7,407	315,326	22,857	62,570	380,493	613,214	283,459	594,925	436,365	2,716,6
ded in 1885-86	...	...	28,900	...	...	...	...	...	...	28,6
ent in 1885-86	3,300	64,700	...	13,300	51,000	501,800	57,300	56,400	5,300	753,
Balance at end of 1885-86	4,107	250,626	51,757	49,270	329,493	111,414	226,159	538,525	431,065	1,992,

(a) See Appropriation Report, Abstract D.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

NET REVENUE.

	ACCOUNTS, 1883-84.				REVISED ESTIMATE, 1884-85.				BUDGET ESTIMATE, 1885-86.			
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.
Revenue.	22,361,899	221,589	22,140,310	3,329,147	18,811,163	21,540,300	62,300	21,478,000	3,346,600	18,131,400	22,334,200	59,300
	9,556,501	711	9,555,790	1,854,690	7,701,100	8,850,000	700	8,849,300	2,946,500	5,902,800	9,025,500	1,000
	6,145,413	34,597	6,110,816	440,641	5,664,175	6,350,000	28,100	6,321,900	459,600	5,862,300	6,400,000	37,600
	3,513,201	39,272	3,473,929	109,094	3,364,835	3,578,000	41,700	3,536,300	129,400	3,406,900	3,633,100	44,200
	3,836,961	39,478	3,806,483	92,359	3,714,124	4,013,500	23,200	3,990,300	103,400	3,886,900	4,070,000	21,800
Rates	2,878,731	10,687	2,868,044	54,547	2,813,497	2,793,900	7,200	2,786,700	111,400	2,675,300	2,856,800	7,800
	1,187,266	31,163	1,156,103	139,345	1,016,758	1,030,000	31,900	998,100	136,800	861,300	1,175,000	33,500
Taxes	526,087	15,968	510,119	13,214	496,905	511,800	15,100	496,700	13,200	483,500	514,900	15,300
	1,052,190	2,913	1,049,277	649,375	399,902	979,700	2,600	979,700	701,500	278,200	1,061,000	2,700
on	258,955	892	258,063	107,091	90,972	280,800	1,100	279,700	176,700	103,000	281,800	1,200
rom Native States	720,487	...	720,487	...	720,487	695,200	...	695,200	...	695,200	691,300	...
-Assignments and	52,037,691	388,270	51,649,421	6,855,503	44,793,918	50,631,800	213,900	50,417,900	8,125,100	42,292,800	52,043,900	224,400
isations					1,238,840					1,232,100		
e Public Works					43,555,078			12,023,900	12,358,000	41,060,700		
					1,206,634					565,900		
NET REVENUE					44,761,712					41,626,600		

Net Expenditure.

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	£	£	£	£	£	£	£	£	£
Post Office, Telegraph & Mint.	4,276,266	...	4,276,266	4,404,900	...	4,404,900	3,953,000	...	3,953,000
Departments.	1,984,058	1,672,761	311,297	2,131,300	1,789,200	342,100	2,216,400	1,792,900	423,500
Post Office Civil Charges	11,250,038	1,437,729	9,812,309	11,472,400	1,402,100	10,070,300	11,778,200	1,426,300	10,351,900
Post Office Relief and Insurance	3,882,529	1,512,604	2,369,925	3,990,500	1,369,400	2,540,100	4,012,500	1,346,500	2,666,000
Works not classed as active.	1,500,000	...	1,500,000	1,500,000	...	1,500,000	1,500,000	...	1,500,000
Services.	6,580,721	879,897	5,700,824	6,569,700	1,008,700	5,561,000	7,193,300	920,400	6,272,900
Revenue on Transactions with Government.	16,975,750	956,232	16,019,518	15,970,200	866,100	15,104,100	15,734,400	853,400	14,881,000
	3,838,756	...	3,838,756	3,252,900	...	3,252,900	3,573,600	...	3,573,600
	50,288,118	6,449,223	43,838,895	49,210,900	6,435,500	42,775,400	49,961,400	6,339,500	43,621,900
Local and Local Surpluses	Surplus.	Deficit.							
Deficits	+123,501	—388,180	—464,679	+119,200	—551,800	—432,600	+28,900	—753,100	—724,200
NET EXPENDITURE			43,374,216			42,342,800			42,897,700
Surplus (+) or Deficit (—)			+1,387,496			—716,200			+508,100
			44,761,712			41,626,600			43,405,800

FORT WILLIAM,
OF FINANCE AND COMMERCE;
The 17th March 1885.

E. W. KELLNER,
Deputy Comptroller General

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government.

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1883-84.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1883-84.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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" " OF MISCELLANEOUS FUNDS	546

ACCOUNT of EXCLUDED

(The details are given in the following

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.	IV. Miscellaneous Funds.	TOTAL.
Receipts.					
LAND REVENUE—	£	£	£	£	£
Income from land, the property of the Funds	17,518	4,569	59,366	23,750	105,203
STAMPS—					
Sale of Stamps . . . . .	...	2,851	...	...	2,851
EXCISE—					
License Fees and Duties	2,637	26,447	...	...	29,084
PROVINCIAL RATES—					
Rates and Cesses on Lands	1,242	170	...	...	1,412
Miscellaneous . . . . .	...	...	...	326	326
ASSESSED TAXES—					
Taxes upon Houses	4,774	36,352	...	...	41,126
Licenses on Trades and Professions	6,457	508	74	...	7,039
Chowkidari Tax	11,287	591	...	...	11,878
Octroi	30,988	...	...	...	30,988
Miscellaneous (including Taxes on Horses and Carriages)	904	1,163	...	126	2,193
REGISTRATION—					
Fees and Miscellaneous . . . . .	...	164	387	110	661
POLICE—					
Fees, Fines, and Forfeitures	3,049	1,470	140	474	5,133
Unclaimed property . . . . .	...	93	...	...	93
Miscellaneous (including Cattle-pound Receipts)	1,587	1,402	...	1,606	4,595
MARINE—					
Hire of Vessels . . . . .	...	...	8,943	1,109	10,052
Sale-proceeds of Vessels and Stores . . . . .	...	...	35,488	...	35,488
Pilotage Receipts . . . . .	...	...	44,693	...	44,693
Other Fees and Dues . . . . .	...	...	409,393	9,509	418,902
EDUCATION—					
School-fees . . . . .	...	893	...	9,433	10,326
Miscellaneous . . . . .	...	15	...	602	617
MEDICAL—					
Hospital Receipts (including sale of Medicines)	22	664	...	...	686
MINOR DEPARTMENTS—					
Agriculture—					
Public Gardens	7	...	...	...	7
Public Exhibitions and Fairs . . . . .	...	786	...	...	786
Sanitation—					
Conservancy Tax and Fees	10,812	384	1,136	...	12,332
Sales of Manure, &c.	2,533	441	...	...	2,974
Water-supply—					
Sale of Water	7	4	6,375	...	6,386
INTEREST—					
Interest on Government Securities and other Investments . . . . .	...	4,361	6,008	9,713	17,082
MISCELLANEOUS—					
Sales of old Materials	15	2	949	...	966
Sales of Land and Houses	440	1,682	2,500	471	5,093
Contributions (including Grants-in-aid from Government)	7,331	6,647	49,869	4,362	68,209
Rents of Houses	1,447	16,116	38,895	241	56,699
Sales of Fruit, Grass, &c.	12,834	374	115	2	13,325
Miscellaneous	8,068	1,002	9,102	7,768	25,940
PUBLIC WORKS—					
Tolls and Ferries	421	789	222,195	50,264	273,669
Miscellaneous . . . . .	...	209	15,175	18	15,402
DEPOSITS AND ADVANCES—					
Loans by Public Subscription . . . . .	...	...	107,796	...	107,796
Sale-proceeds of Investments . . . . .	...	...	...	4,500	4,500
Stock Accounts . . . . .	...	...	376	...	376
Other Deposits and Advances	900	292	44,083	72	45,347
TOTAL RECEIPTS	£ 125,280	107,441	1,063,058	124,456	1,420,235

LOCAL FUNDS for 1883-84.

Statements marked I to IV.)

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.	IV. Miscellaneous Funds.	TOTAL.
Disbursements.					
INTEREST—	£	£	£	£	£
Interest upon Debt . . . . .	...	100	242,970	14,178	257,248
REFUNDS—					
Refunds of Taxes	39	2	429	...	470
Miscellaneous Refunds	88	435	461	18,630	19,614
CHARGES OF COLLECTION OF REVENUE—					
Excise Establishments	18	...	...	269	287
Rate and Cess Collecting Establishments	296	2,145	...	...	2,441
Other Collecting Establishments	625	903	49,214	5,508	56,250
GENERAL ADMINISTRATION—					
Establishments engaged in General Management and Accounts	10,676	3,101	28,401	4,269	46,447
Contributions towards Establishment in Government Offices	47	599	374	350	1,370
LAW AND JUSTICE—					
Criminal Courts . . . . .	...	2,714	...	1,282	3,996
Jails	4	1,456	...	...	1,460
POLICE—					
Executive Force	19,420	19,543	6,118	2,424	47,505
Miscellaneous (including Cattle-pounds)	1,029	3,027	43	1,898	5,997
MARINE—					
Dockyard and Port Establishments . . . . .	...	...	101,074	3,104	104,178
Pilotage Establishments . . . . .	...	...	29,823	...	29,823
Ship and Boat Establishments . . . . .	...	...	47,078	2,503	49,581
Light-houses and Light-ships . . . . .	...	...	13,754	...	13,754
Building, purchase, and repair of Ships . . . . .	...	...	94,197	...	94,197
Miscellaneous . . . . .	...	...	67,988	1,596	69,584
EDUCATION—					
Inspection . . . . .	...	17	...	40	57
Colleges and Schools . . . . .	...	6,599	...	14,342	20,941
Scholarships and Prizes . . . . .	...	595	...	1,395	1,990
Grants-in-aid	44	1,292	...	67	1,403
MEDICAL—					
Professional Establishment . . . . .	...	1,196	510	57	1,763
Hospitals and Dispensaries	11,014	4,827	...	4,527	20,368
Vaccination	1,023	1,140	...	24	2,187
Medical Schools . . . . .	...	36	...	...	36
MINOR DEPARTMENTS—					
Public Gardens (Establishment and other Charges)	4,915	1,871	...	...	6,786
Cemetery (Establishment and other Charges)	578	...	...	...	578
Public Fairs and Exhibitions	16	347	...	...	363
Conservancy (Establishment and other Charges)	44,060	17,258	781	...	62,099
Water-supply (Establishment and other Charges)	275	41	1,933	...	2,249
Statistical Establishments . . . . .	...	230	...	...	230
SUPERANNUATIONS—					
Pensions and Gratuities	121	483	2,450	715	3,769
MISCELLANEOUS—					
Rents, Rates, and Taxes . . . . .	...	...	33,855	868	34,723
Petty Establishments	356	4,972	...	67	5,395
Miscellaneous	11,126	7,827	32,477	25,070	76,500
PUBLIC WORKS—					
Supervising Establishment, Tools and Plant	455	2,733	25,344	1,150	29,682
Stock not chargeable to any particular work . . . . .	...	...	...	...	...
Original Works—					
Buildings . . . . .	...	5,508	5,997	6,537	...
Roads	4,998	14,579	47,143	...	...
Port Appliances . . . . .	...	...	151,573	...	...
Other Works . . . . .	...	1,624	57,162	250	...
Maintenance and Repairs—					
Buildings . . . . .	...	...	4,673	1,526	...
Roads . . . . .	...	...	1,919	1,287	...
Port Appliances	19,498	13,867	7,437	...	...
Other Works . . . . .	...	...	17,217	3,234	...
Petty Construction and Repairs . . . . .	...	...	3,086	753	...
DEPOSITS AND ADVANCES—					
Repayment of loans from Government	130,721	121,067	1,075,481	117,940	1,445,209
Repayment of loans from the public . . . . .	...	338	15,488	33,500	49,326
Investment in Government Securities or otherwise . . . . .	...	...	8,719	...	8,719
Stock Account . . . . .	...	...	21,354	4,673	26,027
Other Deposits and Advances	995	552	8,347	...	8,347
	...	...	28,094	50	29,691
TOTAL DISBURSEMENTS	£ 131,716	£ 121,957	£ 1,157,483	£ 156,163	£ 1,567,319
CLOSING BALANCE	£ 32,842	£ 36,899	£ 324,393	£ 18,417	£ 412,551

I.—Account of CANTONMENT FUNDS for 1883-84.

	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.										
VENUE—	£	£	£	£	£	£	£	£	£	£
Revenue from land, the property of the Funds	2,518	...	24	...	375	6,825	7,369	6	401	17,518
License Fees and Duties	2,293	...	...	...	...	...	...	...	344	2,637
LAND RATES—	33	1,209	...	...	...	...	...	...	...	1,242
House Taxes—										
Taxes upon houses	263	...	574	...	...	...	...	...	3,937	4,774
Taxes on Trades and Professions	2,442	...	...	...	207	2,766	1,042	...	...	6,457
Taxes on Licenses	2,477	...	...	123	2,861	3,219	2,102	...	...	11,287
Taxes on Carriages	5,741	1,659	...	...	...	4,759	14,586	...	4,243	30,986
Taxes on Horses and Carriages	97	10	34	3	147	192	202	...	219	904
Miscellaneous (including Taxes on Horses and Carriages)										
Fines, and Forfeitures	207	...	314	12	473	385	1,127	87	444	3,049
Miscellaneous (including Cattle-pound Receipts)	151	253	12	167	262	339	218	61	124	1,587
Capital Receipts (including sale of Medicines)	2	...	...	...	...	...	...	...	20	22
DEPARTMENTS—										
Public Gardens . . . . .	...	...	...	7	...	...	...	...	...	7
Mint . . . . .	...	...	...	...	...	...	...	...	...	...
Mint Tax and Fees	1,444	615	163	18	...	3,752	1,015	78	3,727	10,812
Mint of Manure, &c.	28	134	...	3	2	431	341	34	1,560	2,533
Mint of Water . . . . .	...	...	...	...	...	...	...	7	...	7
Miscellaneous . . . . .	...	...	...	...	...	...	...	...	...	...
Miscellaneous—										
Les of old Materials . . . . .	...	...	...	...	...	...	...	...	15	15
Les of Land and Houses	78	...	...	...	...	...	...	...	362	440
Contributions (including Grants-in-aid from Government)	535	1,559	1,467	254	107	798	642	780	1,189	7,331
Les of Houses	348	335	129	...	...	...	...	...	635	1,447
Les of Fruit, Grass, &c.	346	793	1,044	79	841	4,785	3,052	261	1,631	12,834
Miscellaneous	2,871	321	132	49	684	1,568	1,283	29	1,131	8,068
Works—										
Bills and Ferries	371	...	...	...	50	...	...	...	...	421
ITS AND ADVANCES—										
Other Deposits and Advances	900	...	...	...	...	...	...	...	...	900
TOTAL RECEIPTS	23,145	6,888	3,893	715	5,949	29,819	32,979	1,343	20,549	125,280
OPENING BALANCE	8,711	2,064	889*	136	1,193	9,708	7,824	47	8,706	39,278
GRAND TOTAL	31,856	8,952	4,782	851	7,142	39,527	40,803	1,390	29,255	164,558

Disbursements.											
Refunds of Taxes	16	...	...	...	...	...	...	...	...	23	39
Miscellaneous Refunds . . . . .	...	...	...	...	...	...	...	...	...	47	88
REVENUE—											
Excise Establishment . . . . .	...	...	...	...	...	...	...	...	...	18	18
Rate and Cess Collecting Establishments . . . . .	...	...	...	...	...	...	...	...	...	63	296
Other Collecting Establishments	172	...	...	...	...	...	...	...	...	...	625
RAIL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	452	...	...	35	453	2,631	4,182	99	1,494	...	10,676
Contributions towards Establishment in Government Offices . . . . .	...	...	...	...	...	...	...	...	47	...	47
AND JUSTICE—											
Prisons—	...	...	...	...	...	...	...	...	...	...	4
Executive Force	178	...	...	...	94	5,312	9,061	...	765	...	19,420
Miscellaneous (including Cattle-pounds)	33	...	...	26	...	463	...	9	53	...	1,029
GRANTS-IN-AID—											
Public Hospitals	44	...	...	...	...	...	...	...	...	...	44
Hospitals and Dispensaries	516	...	...	...	617	3,219	2,791	...	2,614	...	11,014
Vaccination	19	...	...	...	49	297	353	...	...	...	1,023
OR DEPARTMENTS—											
Public Gardens (Establishment and other Charges)	173	...	...	3	60	1,647	1,921	1	523	...	4,915
Cemeteries (Establishment and other Charges)	58	...	...	...	...	280	...	...	...	...	578
Public Fairs and Exhibitions	16	...	...	...	...	...	...	...	...	...	16
Conservancy (Establishment and other Charges)	2,408	...	...	451	1,627	9,370	9,000	914	11,705	...	44,060
Water-supply (Establishment and other Charges) . . . . .	...	...	...	...	19	...	...	3	98	...	275
GRANTUARIOS—											
Pensions and Gratuities . . . . .	...	...	...	...	...	...	...	...	18	...	121
PELLANEOUS—											
Petty Establishments . . . . .	...	...	...	...	...	...	...	...	...	...	356
Miscellaneous	551	...	...	21	328	2,785	2,812	68	1,286	...	11,126
PLANT WORKS—											
Supervising Establishment, Tools and Plant	335	...	...	...	...	...	...	...	120	...	455
Original Works—											
Buildings	649	...	...	...	...	907	1,482	...	...	...	4,998
Roads	133	...	...	...	...	...	...	...	...	...	...
Port Appliances . . . . .	...	...	...	...	...	...	...	...	...	...	...
Other Works	273	...	...	63	...	...	...	...	...	...	...
Maintenance and Repairs—											
Buildings	664	...	...	...	...	3,487	3,838	56	...	...	19,498
Roads	615	...	...	...	...	...	...	70	...	...	...
Port Appliances	692	...	...	...	...	...	...	10	...	...	...
Other Works	118	...	...	58	...	...	...	...	...	...	...
Petty Construction and Repairs . . . . .	...	...	...	19	667	73	...	...	7,476	...	...
POSTS AND ADVANCES—											
Other Deposits and Advances	955	...	...	...	...	...	...	...	40	...	995
TOTAL DISBURSEMENTS	22,704	6,678	4,003	686	3,914	30,471	35,640	1,230	26,390	131,716	
CLOSING BALANCE	9,152	2,274	779	165	3,228	9,056	5,163	160	2,865	32,842	
GRAND TOTAL	31,856	8,952	4,782	851	7,142	39,527	40,803	1,390	29,255	164,558	

II.—Account of TOWN and BAZAR FUNDS for 1883-84.

	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.										
Revenue—										
from land, the property of the Funds	490	...	1,070	...	2,861	...	...	...	148	4,569
Sale of Stamps	2,851	...	...	...	...	...	...	...	...	2,851
License Fees and Duties	19,266	...	7,181	...	...	...	...	...	...	26,447
SPECIAL RATES—										
on Houses	170	...	...	...	...	...	...	...	...	170
on Trades and Professions	205	...	5,419	...	...	30,163	283	...	282	36,352
on Licenses	126	...	...	...	...	374	...	...	8	508
on Licenses	283	...	...	...	...	...	308	...	...	591
on Licenses	18	...	875	...	...	...	...	...	270	1,163
on Licenses	164	...	...	...	...	...	...	...	...	164
on Licenses	1,079	...	389	...	...	...	...	...	2	1,470
on Licenses	93	...	...	...	...	...	...	...	...	93
on Licenses	683	...	709	...	...	...	...	...	10	1,402
on Licenses	...	...	891	...	...	2	...	...	...	893
on Licenses	...	...	15	...	...	...	...	...	...	15
on Licenses	...	...	654	...	...	...	...	...	10	664
on Licenses	...	...	...	...	...	786	...	...	...	786
on Licenses	...	...	277	...	...	441	...	...	107	384
on Licenses	...	...	...	...	...	...	...	...	...	441
on Licenses	...	...	...	...	...	...	...	...	4	4
on Licenses	1,313	...	...	...	...	39	...	...	9	1,361
on Licenses	...	...	1,601	...	...	...	...	...	2	1,603
on Licenses	65	...	4,905	854	...	...	...	...	81	6,647
on Licenses	58	...	15,091	176	106	431	...	...	1,163	16,116
on Licenses	229	...	184	...	...	25	...	...	107	374
on Licenses	...	...	262	39	23	412	...	...	37	1,002
on Licenses	...	...	512	...	82	...	...	...	195	789
on Licenses	...	...	194	...	...	...	...	...	15	209
on Licenses	176	...	66	...	...	50	...	...	...	292
TOTAL RECEIPTS	27,269	...	39,955	1,069	3,072	32,723	591	...	2,762	107,441
OPENING BALANCE	7,393	...	35,170	609	639	6,398	396	...	810	51,415
GRAND TOTAL	34,662	...	75,125	1,678	3,711	39,121	987	...	3,572	158,856

[illegible]

III.—Account of PORT FUNDS for 1883-84.

	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Receipts.	£	£	£	£	£	£	£	£	£	£
REVENUE—
come from land, the property of the Funds	12,480	...	...	...	46,886	59,366
TAXES—	74	74
censes on Trades and Professions	387	387
GRATION—
ies and Miscellaneous
F—
ies, Fines, and Forfeitures	121	...	...	...	...	...	19	140
RE—
ire of Vessels	202	...	2,620	...	...	...	6,031	8,943
ile-proceeds of Vessels and Stores	508	...	...	...	...	...	34,271	35,488
lotage Receipts	14,199	...	3,037	...	...	...	26,279	44,693
ther Fees and Dues	65,864	...	201,178	...	...	...	99,921	409,393
DEPARTMENTS—
itation—
onservancy Tax and Fees	1,136	1,136
er-supply—
ile of Water	6,375	6,375
EST—
terest on Government Securities and other Investments	4,425	...	...	...	1,583	6,008
ALANEOUS—
ales of old Materials	181	...	768	...	...	...	...	949
ales of Land and Houses	2,500	2,500
ontributions (including Grants-in-aid from Government)	1,471	...	48,398	...	...	...	...	49,869
ents of Houses	4,697	...	...	...	34,198	38,895
ales of Fruit, Grass, &c.	115	115
iscellaneous	1,102	...	2,319	...	...	...	5,681	9,102
C WORKS—
olls and Ferries	222,195	222,195
iscellaneous	1	...	...	...	...	...	15,053	15,175
ITS AND ADVANCES—
ious by Public Subscription	92,308	...	...	...	15,488	107,796
tock Account	376	...	...	...	...	...	...	376
ther Deposits and Advances	475	...	20,605	...	...	...	23,003	44,083
TOTAL RECEIPTS	£	...	84,590	...	392,835	...	...	44,438	541,195	1,063,058
OPENING BALANCE	£	...	24,267	...	125,228*	...	...	74,220	195,103	418,818
GRAND TOTAL	£	...	108,857	...	518,063	...	...	118,658	736,298	1,481,876

* The closing balance of the account for 1882-83 under Bengal, £144,770, was erroneous, as it included the Revenue balance of the Calcutta Port. Trust instead of the actual cash balance.

IV.—Account of MISCELLANEOUS FUNDS for 1883-84.

	India.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds	£	£	£	£	£	£	£	£	£	£
	...	...	15,856	...	6,000	...	1,236	658	...	23,750
PROVINCIAL RATES—										
Miscellaneous	326	...	...	...	...	...	...	...	...	326
ASSESSED TAXES—										
Miscellaneous (including Taxes on Horses and Carriages)	126	...	...	...	...	...	...	...	...	126
REGISTRATION—										
Fees and Miscellaneous	...	...	110	...	...	...	...	...	...	110
POLICE—										
Fees, Fines, and Forfeitures	...	462	...	...	...	...	...	...	12	474
Miscellaneous (including Cattle-pound Receipts)	...	...	...	...	...	...	1,606	...	...	1,606
MARINE—										
Hire of Vessels	...	...	...	...	1,109	...	...	...	...	1,109
Other Fees and Dues	...	...	...	...	8,276	...	...	...	1,233	9,509
EDUCATION—										
School-fees	81	...	...	...	174	...	...	9,178	...	9,433
Miscellaneous	...	...	...	61	1	...	...	540	...	602
INTEREST—										
Interest on Government Securities and other Investments	146	...	...	401	7,394	64	754	341	613	9,713
MISCELLANEOUS—										
Sales of Land and Houses	...	...	471	...	...	...	...	...	...	471
Contributions (including Grants-in-aid from Government)	...	...	...	...	...	1,960	...	640	1,752	4,362
Rents of Houses	184	...	...	...	57	...	...	...	...	241
Sales of Fruit, Grass, &c.	...	...	...	...	...	...	...	2	...	2
Miscellaneous	2	...	170	...	3,079	830	3,415	59	213	7,768
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	50,264	...	...	18	...	50,264
Miscellaneous	...	...	...	...	...	...	...	...	...	18
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	4,500	...	4,500
Other Deposits and Advances	...	...	...	2	70	...	...	...	...	72
TOTAL RECEIPTS	£ 865	£ 462	£ 16,607	£ 464	£ 76,424	£ 2,854	£ 7,011	£ 15,936	£ 3,833	£ 124,456
OPENING BALANCE	£ 343	£ 619	£ 21,924	£ 687	£ 15,961	£ 2,587	£ 4,131*	£ 2,420	£ 1,452	£ 50,124
GRAND TOTAL	£ 1,208	£ 1,081	£ 38,531	£ 1,151	£ 92,385	£ 5,441	£ 11,142	£ 18,356	£ 5,285	£ 174,580

* This balance is less than the closing balance of 1882-83 by £17,096, owing to the transfer of the "Revenue Tullubana" and "Putwari Fees" Funds from excluded to Incorporated Local Funds.

Disbursements.					
Interest—					
Interest upon Debt . . . . .	..	..	..	..	14,178
Refunds—					
Miscellaneous Refunds . . . . .	..	17,557	..	..	18,630
CHARGES OF COLLECTION OF REVENUE—					
Excise Establishments . . . . .	..	269	..	..	269
Other Collecting Establishments . . . . .	..	1,140	..	..	5,508
GENERAL ADMINISTRATION—					
Establishments engaged in General Management and Accounts . . . . .	..	1,873	..	..	4,269
Contributions towards Establishment in Government Offices . . . . .	..	133	..	..	350
LAW AND JUSTICE—					
Criminal Courts . . . . .	..	..	..	..	1,282
POLICE—					
Executive Force . . . . .	..	..	..	..	521
Miscellaneous (including Cattle-pounds) . . . . .	..	..	..	..	10
MARINE —					
Dockyard and Port Establishments . . . . .	..	..	..	..	996
Ship and Boat Establishments . . . . .	..	..	..	..	3,104
Miscellaneous . . . . .	..	..	..	..	2,503
EDUCATION —					
Inspection . . . . .	..	..	..	..	1,596
Colleges and Schools . . . . .	..	..	..	..	40
Scholarships and Prizes . . . . .	..	..	..	..	14,342
Grants-in-aid . . . . .	..	..	..	..	1,395
MEDICAL—					
Professional Establishment . . . . .	..	..	..	..	67
Hospitals and Dispensaries . . . . .	..	..	..	..	57
Vaccination . . . . .	..	..	..	..	4,527
SUPERANNUATIONS—					
Pensions and Gratuities . . . . .	..	..	..	..	24
MISCELLANEOUS—					
Rents Rates, and Taxes . . . . .	..	..	..	..	715
Petty Establishments . . . . .	..	..	..	..	868
Miscellaneous . . . . .	..	..	..	..	67
PUBLIC WORKS—					
Supervising Establishment, Tools and Plant Original Works —	..	12,619	..	..	25,070
Buildings . . . . .	..	..	..	..	1,150
Other Works . . . . .	..	..	..	..	6,557
Maintenance and Repairs—					
Buildings . . . . .	..	..	..	..	250
Roads . . . . .	..	..	..	..	1,526
Other Works . . . . .	..	..	..	..	1,287
Petty Construction and Repairs . . . . .	..	..	..	..	3,234
DEPOSITS AND ADVANCES—					
Repayment of loans from Government Investment in Government Securities or otherwise Other Deposits and Advances . . . . .	..	..	..	..	753
TOTAL DISBURSEMENTS . . . £	893	37,543	571	636	156,163
CLOSING BALANCE . . . £	315	988	510	486	18,417
GRAND TOTAL . . . £	1,208	38,531	1,081	11,142	174,580

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1883-84.

ACCOUNT

OF

MUNICIPALITIES FOR 1883-84.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT OF MUNICIPALITIES for 1883-84.

	India.	Central Provinces.	British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.										
balance in hand at the close of last year—(a)	£	£	£	£	£	£	£	£	£	£
On account of Deposits payable on demand.	...	...	7,292	...	9,578	413	21,700	7,173	13,490	59,646
On account of Municipal Balance	10,911	29,385	9,461	3,551	129,902	57,527	96,849	25,716	125,441	488,743
TOTAL CASH BALANCE	10,911	29,385	16,753	3,551	139,480	57,940	118,549	32,889	138,931	548,389
A.—MUNICIPAL TAXES.										
Octroi	14,254	58,795	...	...	...	176,596	236,320	...	239,511	725,476
Assessed Taxes—										
(e.g., Conservancy Cess, Licenses on Trades, &c., in the following details.)										
Arrear collections for the previous year	298	7	1,222	...	2,451	661	51	1,591	3,771	10,052
Collections for the current year	1,142	1,613	13,812	18	57,452	22,904	1,263	18,115	65,377	181,756
Penalties	...	14	...	3	687	57	...	227	5	993
Tax on Houses and Lands	513	1,765	30,909	2,526	399,982	2,799	9,523	77,359	124,554	559,870
Tax on Vehicles	25	110	4,788	138	20,581	1,300	...	6,970	33,672	67,584
Tax on Animals	16	...	...	55	11,921	...	271	7,185	3,160	22,668
Other Taxes, Tolls, &c.	7	91	2,000	2,539	15,591	2,216	...	37,460	17,495	77,099
Water Rate	4	453	8,951	43	40,972	...	61	12,524	57,786	120,797
B.—MISCELLANEOUS RECEIPTS.										
Realizations under special Acts	...	...	2,345	1,874	6,139	5,993	220	588	2,770	19,839
Proceeds of Land, &c.	184	24	...	170	4,567	1,797	2,815	805	20,762	31,034
Income derived from Markets, &c.—										
(Rents, fees, sale of refuse, &c.)	764	5,459	31,818	1,844	23,408	3,333	7,729	7,489	28,557	110,401
Conservancy and road cleaning—										
(Fees, sale proceeds of night-soil, street refuse, &c.)	6	8,205	299	9	6,763	5,408	7,713	2,860	5,296	36,559
Municipal Fines	377	462	995	62	3,845	1,954	1,180	3,267	3,153	15,295
Sundries—										
Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	1,738	4,778	75,954	2,211	82,797	42,245	28,697	46,142	61,769	346,331
TOTAL REVENUE	19,328	81,776	173,093	11,194	587,157	267,053	295,843	222,612	667,638	2,325,694
C.—DEBT.										
Loans	...	6,247	56,133	1,500	20,987	...	9,437	30,000	19,150	143,454
Deposits—										
(Contractors, salaries unpaid, &c.)	1,750	5	868	6	18,285	175	202	30,216	39,464	90,971
Advances	124	4,901	12,856	...	38,623	149	77	18,645	176,090	251,465
TOTAL RECEIPTS	21,202	92,929	242,950	12,700	665,052	267,377	305,559	301,473	902,342	2,811,584
GRAND TOTAL	32,113	122,314	259,703	16,251	804,532	325,317	424,108	334,362	1,041,273	3,359,973

(a) Excepting under Central Provinces, Assam and Punjab, these balances differ more or less from the "corresponding closing balances of 1882-83, owing to revision and correction of the accounts of that year and the opening of a new municipality in the North-Western Provinces and the closing of an old one in Bengal in 1881-84.

Disbursements.

A.—GENERAL ESTABLISHMENT.

—Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.
 —Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)

B.—PUBLIC SAFETY.

—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)
 —Lighting (Establishment, purchase of lamps, oil, repairs, &c.)
 —Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)

C.—PUBLIC HEALTH.

—Buildings and other works—
 (Erection of slaughter-houses, latrines, &c.)
 —Repairs (to market dispensary, &c.)
 —Maintenance of Medical Institutions—
 (Dispensary Establishment, purchase of medicines, &c.)
 —Vaccination (Establishment)
 —Water-Works (Establishment, repairs)
 —Road-watering (Establishment, purchase of water-carts, repairs, &c.)
 —Road cleaning (Establishment, purchase and repair of dust bins, &c.)
 —Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)
 —Refunds, &c., of fines or over-assessment
 —Remissions of Cess
 —Drainage Works (Establishment, repairs)
 —Other Measures—
 (a) Markets and Slaughter-houses (Establishment, Contingencies)
 (b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)
 —Contributions

D.—PUBLIC INSTRUCTION.

Contributions to Schools

E.—PUBLIC CONVENIENCE.

—Public Works (Establishment)
 —New Works
 —Repairs
 —Survey of land
 —Other charges (Printing, rewards, &c.)
 —Contributions

F.—

MISCELLANEOUS

TOTAL EXPENDITURE £

Carried over £

Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	665	1,331	9,011	599	32,297	6,900	13,170	13,338	40,628	117,939
Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	612	9,137	4,957	2,215	19,843	23,810	25,314	6,451	32,098	124,437
Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	1	32	2,710	82	7,679	84	519	246	8,464	19,817
Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	425	137	5,370	35	35,517	5,510	3,200	9,597	42,827	102,618
Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	2,472	...	70	678	38,421	58,656	47,392	...	45,278	192,947
Buildings and other works— (Erection of slaughter-houses, latrines, &c.)	97	3,269	3,759	212	9,539	19,182	10,107	6,194	36,685	89,044
Repairs (to market dispensary, &c.)	84	1,026	2,046	81	2,350	3,879	2,264	3,853	3,596	19,179
Maintenance of Medical Institutions— (Dispensary Establishment, purchase of medicines, &c.)	1,064	2,781	13,725	291	21,383	6,998	21,086	25,323	15,626	108,207
Vaccination (Establishment)	24	85	811	57	1,470	1,337	2,232	1,887	2,888	10,791
Water-Works (Establishment, repairs)	181	10,405	38,700	1,909	59,650	1,564	5,409	21,021	80,677	219,516
Road-watering (Establishment, purchase of water-carts, repairs, &c.)	272	288	3,059	76	10,884	4,173	5,667	775	13,495	38,689
Road cleaning (Establishment, purchase and repair of dust bins, &c.)	239	4,047	11,546	105	22,021	11,297	6,792	6,533	21,170	83,750
Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	3,317	14,522	7,210	1,306	90,932	36,782	32,258	54,678	114,355	355,360
Refunds, &c., of fines or over-assessment	...	26	...	257	132	11	26	...	932	1,384
Remissions of Cess	...	...	...	1	278	7	...	...	1,102	1,388
Drainage Works (Establishment, repairs)	33	660	8,404	754	54,359	2,572	7,289	24,402	96,762	195,235
Other Measures— (a) Markets and Slaughter-houses (Establishment, Contingencies)	...	123	4,215	14	3,296	371	874	1,077	7,344	17,314
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	2,023	749	1,228	24	1,275	3,817	10,277	1,801	7,834	29,028
Contributions	40	...	...	...	141	...	170	2,017	14	2,382
Contributions to Schools	1,012	4,348	17,589	370	8,731	7,824	16,077	15,955	12,697	84,603
Public Works (Establishment)	208	500	7,245	289	7,916	2,410	2,508	2,973	7,899	31,948
New Works	2,741	1,546	15,334	379	17,124	51,751	42,118	3,665	42,135	176,793
Repairs	1,559	10,362	15,997	2,634	89,157	4,289	23,857	28,511	65,306	241,672
Survey of land	41	20	1,179	209	618	546	379	75	1,839	4,906
Other charges (Printing, rewards, &c.)	178	810	2,219	138	3,530	921	1,260	5,280	13,824	28,169
Contributions	43	3,432	...	188	974	6,051	218	11	717	11,634
MISCELLANEOUS	3,829	692	1,000	185	15,895	8,369	6,509	12,530	5,860	54,869
TOTAL EXPENDITURE	21,160	70,328	177,384	13,088	555,412	269,021	286,981	248,193	722,052	2,363,619
Carried over	21,160	70,328	177,384	13,088	555,412	269,021	286,981	248,193	722,052	2,363,619

TABLE I.—Miscellaneous.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
Director of recorded Revenue compared with whole recorded Expenditure	8,334,139	2,327,507	4,547,279	7,700,644	728,696	3,043,265	2,604,533	Revised Estimate. 6,448,600	Budget Estimate. 5,897,300
Public Works, Capital Expenditure	4,791,053	4,381,593	3,364,330	3,656,505	3,311,422	4,649,893	3,992,039	5,734,400	4,405,400
Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works—									
Surplus . . . . .	.....	2,044,391	.....	.....	2,582,277	706,633	1,387,496	.....	508,200
Deficit	3,543,087	.....	1,182,819	4,044,139	.....	.....	.....	716,200	.....
Net Public Debt incurred	7,345,416	4,199,268	5,105,160*	5,679,815	—466,656	2,509,150	3,062,953	1,155,400	2,305,000
Net Public Debt incurred, including Capital transactions with the Public Debt Office . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guaranteed Railway and other Companies and Native States, &c.	6,496,200	3,209,100	5,756,708	5,339,444	—773,867	4,105,769	2,219,364	603,700	2,301,000
Value of commodities exported, excluding Gold and Silver	65,232,000	66,937,000	74,881,000	74,881,000	81,098,000	83,485,000	88,088,000	.....	.....
Imported, ditto	41,454,000	37,800,000	41,166,000	53,117,000	49,113,000	52,096,000	55,279,000	.....	.....
Excess of Exports over Imports, (excluding Gold and Silver)	23,778,000	23,137,000	36,046,000	21,464,000	32,855,000	31,389,000	32,809,000	.....	.....
Net Imports of Gold	468,000	(Exports) 806,000	1,750,000	3,635,000	4,814,000	4,031,000	5,403,000	.....	.....
Ditto of Silver	14,076,000	3,970,000	7,870,000	3,853,000	5,379,000	7,480,000	6,406,000	.....	.....
TOTAL NET IMPORTS OF GOLD AND SILVER	15,144,000	3,074,000	9,620,000	7,548,000	10,223,000	12,411,000	11,869,000	.....	.....
Excess of Exports over Imports, including Gold and Silver	8,614,000	20,063,000	16,416,000	13,916,000	22,632,000	18,978,000	20,940,000	.....	.....
Grand Total value of Imports and Exports of all kinds	126,252,000	109,777,000	122,050,000	138,126,000	143,504,000	150,076,000	157,254,000	.....	.....
Statement of State's Bills sold (Rupees)	Rs. 11,96,85,000	Rs. 18,78,21,000	Rs. 18,05,71,000	Rs. 18,31,77,000	Rs. 22,21,09,350	Rs. 18,58,56,593	Rs. 21,62,15,403	.....	.....
Sterling Equivalent received	10,121,000	15,465,000†	15,749,000‡	15,239,677	18,112,429§	15,120,311	17,599,805	.....	.....
Silver coined at the Indian Mints	16,186,000	2,210,270	10,257,093	4,249,076	2,186,275	6,903,457	3,663,400	.....	.....
Gold coined in Germany	7,122,000	5,475,340	1,599,877	.....	.....	.....	.....	.....	.....
Silver coined in Germany	88,498	88,498	534 (Nov.)	534 (July)	534 (July)	534 (June)	534 (Feb.)	51 (April)	48 (Feb.)
Maximum price of an oz. Troy Standard Silver in London	55 (8th Oct.)	54 (4th April)	53 (Nov.)	51 (Jan.)	51 (Jan.)	50 (Dec.)	50 (May and June)	.....	.....
Minimum ditto	53 (21st Dec.)	54 (21st Dec.)	49 (May)	12 (6)	12 (6)	12 (6)	.....	.....	.....
Maximum price of a sovereign in Calcutta	11 14 0 (5th Sept.)	12 11 (March)	12 11 (Jan.)	12 6 (throughout the year)	12 6 (throughout the year)	12 6 (throughout the year)	.....	.....	.....
Minimum ditto	11 4 0 (10th April)	11 11 (11th June)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	11 15 (Jan.)	.....	.....	.....
Average exchange upon Secy. of State's Bills sold per rupee	12. 8 79d.	11. 7 76d.	11. 7 94d.	11. 7 95d.	11. 7 89d.	11. 7 53d.	11. 7 35d.	11. 7 4d.	11. 7 4d.
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries	11 9 1/2.	11 9 1/2.	11 7 1/2.	11 8 1/2.	11 8 1/2.	11 8 1/2.	11 8 1/2.	11 8 1/2.	11 8 1/2.
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta	12 (May).	9 (1st April)	9 (April)	7 (April)	9 (Feb.)	10 (Apr.)	9 (March)	11 (April & May)	11 (April & May)
Minimum ditto	5 (Dec. & Jan.)	3 (1st Nov.)	3 (Jan.)	3 (Nov. to Jan.)	2 (June.)	4 (Sep.)	5	3 (Nov. & Dec.)	3 (Nov. & Dec.)
Maximum rate of discount at the Bank of England	5 (Oct. & Nov.)	3 (Oct. & Nov.)	3 (April to Oct.)	3 (April to Oct.)	6 (Feb.)	5 (Sep.)	4	5	5
Minimum ditto	2 (subsequent).	2 (30th May)	2 (Nov. to Feb.)	2 (Nov. to Feb.)	2 (throughout first half year)	3 (March)	3	3	3
Maximum money balances of the three Presidency Banks	7,574,900 (Jan.)	6,078,500 (July)	7,733,500 (Feb.)	7,472,500 (Feb.)	6,097,000 (July)	6,712,300 (Oct.)	5,556,700 (Aug.)	.....	.....
Minimum ditto	3,672,100 (April)	4,583,300 (Jan.)	4,130,400 (April)	4,442,700 (March)	3,546,700 (Dec.)	3,424,100 (Apr.)	3,167,100 (Jan.)	.....	.....
Maximum price in Calcutta of Govt. Four per cent. Rupee Securities	98 (27th June)	97 (July & Aug.)	95 (July)	103 (March)	106 (July)	102 (Apr.)	101 (Apr.)	101 (June)	101 (June)
Minimum ditto	92 (8th Sept.)	91 (March)	91 (May)	93 (10 May)	99 (8 July)	99 (Oct.)	91 (Apr.)	91 (March)	91 (March)
Maximum amount outstanding on London Register, of Rupee Securities embraced for interest drafts	14,588,744	15,950,000 (Feb.)	19,111,230 (Mar.)	19,739,473 (June)	21,525,400 (Feb.)	21,420,700 (Feb.)	21,405,500 (May)	21,008,000 (May)	21,008,000 (May)
Minimum ditto	12,957,000	13,856,493 (Oct.)	15,908,181 (May)	18,719,445 (Jan.)	19,013,600 (Apr.)	21,059,000 (Aug.)	20,656,300 (Aug.)	20,594,300 (Feb.)	20,594,300 (Feb.)
Maximum price in London of 4 per cent. Securities (in Gold)	83 (5th April)	81 (1st April)	84 (Oct.)	84 (Feb.)	87 (July)	85 (May)	84 (Apr.)	84 (Apr.)	84 (Apr.)
Minimum ditto	81 (13rd Jan.)	72 (2nd Oct.)	71 (May)	78 (May)	84 (Sep.)	79 (Dec.)	77 (Jan.)	74 (March)	74 (March)
Maximum price in London of Secretary of State's Four per cent. Sterling Bonds	104 (30th Aug.)	104 (July & Aug.)	105 (Jan.)	104 (Jan.)	104 (July)	105 (Jan.)	104 (Jan.)	104 (Jan.)	104 (Jan.)
Minimum ditto	100 (21st Mar.)	97 (Oct.)	100 (Jan.)	101 (Sep.)	101 (Sep.)	102 (Jan.)	101 (Sep.)	101 (Sep.)	101 (Sep.)
Maximum Government Paper Currency outstanding	15,757,750 (15th Jan.)	14,584,000 (Sept.)	14,319,700 (Jan.)	14,513,100 (Dec.)	14,422,600 (Sep.)	16,412,500 (Dec.)	14,517,800 (Nov.)	15,762,700 (Nov.)	15,762,700 (Nov.)
Minimum ditto	11,190,328 (30th April)	11,423,000 (March)	11,113,800 (June)	12,526,400 (Apr.)	12,692,200 (Apr.)	13,534,700 (Apr.)	12,023,300 (Feb.)	12,342,500 (April)	12,342,500 (April)
Number of Savings Banks	343	338	371	388	372	349	354	.....	.....
Amount deposited in Savings Banks	83,518	84,503	107,778	107,778	114,042	109,349	119,053	.....	.....
Net addition to Deposits	1,925,335	1,912,401	2,282,823	3,213,671	3,474,049	3,356,247	3,273,212	.....	.....
Average of each Deposit	23	22	25	29	38	37	37	.....	.....
Net addition to Deposits	10,838 (Decrease)	12,934 (Decrease)	370,422	930,848	58,978	83,598	—83,005	.....	.....
Cash Reserve at the Bank of France in December of each year—in 000's of Francs	2,044,500	2,041,700	1,979,017	1,786,873	1,817,164	1,817,164	1,817,164	.....	.....
Silver	865,400	1,058,100	1,210,501	1,222,604	1,161,468	1,222,604	1,222,604	.....	.....
Percentage of Silver on the Total Reserve	43	52	61	68	64	64	64	.....	.....

* Includes £4,56,947, Gold remittances from India.

† Includes £21,516,193, amount remitted by Bills of Exchange on India.

‡ Includes £83,000 Hong-Kong Bills.

§ Includes £21,516,193, amount remitted by Bills of Exchange on India.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—Sea-borne Trade for the Year—continued.

No.	IMPORTS.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
1	COTTON—					
	Twist and Yarn—					
	Quantity Lbs.	33,212,952	45,877,379	40,763,209	44,859,383	45,379,516
	Value £	2,745,306	3,699,273	3,222,252	3,378,220	3,465,968
	Average declared value { Annas 13'23					
	per lb. { Pence, at average exchange 12'90	1s. 4'48d.	1s. 4'09d.	1s. 3'73d.	1s. 2'70d.	1s. 2'92d.
	Other manufactures—					
	Value £	16,923,747	22,914,314	20,777,985	21,442,372	21,651,392
	TOTAL COTTON GOODS—Gross Imports . . . £	19,669,053	26,613,587	24,000,237	24,820,592	25,117,360
	Re-exports—					
	Twist and Yarn—					
	Quantity Lbs.	842,230	625,840	747,420	862,913	1,344,396
	Value £	54,712	47,475	51,901	57,045	86,857
	Other Manufactures—					
	Value £	1,061,457	1,151,417	1,272,869	1,331,582	1,399,010
	Total Re-exports . . . £	1,116,169	1,198,892	1,324,770	1,389,227	1,485,867
	TOTAL COTTON GOODS—Net Imports . . . £	18,552,884	25,414,695	22,675,467	23,431,365	23,631,493
2	METALS Value £	3,444,195	3,846,996	3,585,491	4,831,492	5,380,181
3	RAILWAY PLANT AND ROLLING-STOCK " "	1,538,497	2,742,689	2,241,695	2,028,349	2,870,942
4	SILK (Raw and Manufactured) " "	1,521,126	2,417,402	1,960,910	2,051,923	2,170,923
5	MACHINERY AND MILLWORK " "	644,192	835,503	1,265,672	1,391,660	1,839,816
6	LIQUORS " "	1,496,168	1,537,812	1,490,526	1,473,742	1,554,819
7	WOOLLEN MANUFACTURES " "	1,028,450	1,466,121	1,276,263	1,076,388	1,372,403
8	SUGAR " "	1,068,788	1,611,157	1,243,758	1,086,901	1,148,370
9	COAL (excluding coke and patent fuel)—					
	Quantity Tons.	587,634	712,020	628,738	638,304	681,244
	Value £	1,125,482	1,280,060	992,081	1,012,208	1,104,788
	Average declared value { Rupees 19'15					
	per ton { Shillings, at average exchange 17'98	31'82	29'90	26'16	25'81	26'40
10	PROVISIONS Value £	1,048,832	920,181	1,053,083	1,087,186	1,033,932
11	APPAREL " "	561,263	688,403	672,037	796,633	909,084
12	OILS " "	545,931	529,175	560,585	1,050,897	654,228
13	SALT—					
	Quantity Tons.	352,238	373,376	357,224	338,065	383,090
	Value £	762,532	605,517	569,067	515,184	623,011
	Average declared value { Rupees 21'65					
	per ton { Shillings, at average exchange 17'82	35'97	29'63	26'41	24'80	26'46
14	SPICES Value £	526,328	542,861	507,138	510,854	557,109

TABLE III.—Sea-borne Trade for the first Ten Months of the Year.
(Principal articles arranged in order of their declared value.)

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£
Value of commodities Exported, excluding gold and silver	58,278,889	64,500,626	65,843,136	71,778,796	66,737,799
Value of commodities Imported, excluding gold and silver	44,019,148	40,976,036	43,690,335	46,379,559	46,716,143
EXCESS EXPORTS	14,259,741	23,524,590	22,152,801	25,399,237	20,021,656
Net Imports of silver	3,331,588	2,846,781	6,798,851	4,252,724	5,619,093
Net Imports of gold	2,958,798	4,214,855	4,394,654	4,816,434	4,502,634
TOTAL NET IMPORTS OF GOLD AND SILVER	6,290,386	7,061,636	11,193,505	9,069,158	10,121,727

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—Sea-borne Trade for the first Ten Months of the Year—continued.

No.	EXPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY.				
		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
1	COTTON, RAW . { Quantity Cwt. Value £ Average value per lb. ft	3,399,355 10,045,853 0-4-3	3,855,498 11,290,944 0-3-10	4,651,431 12,242,440 0-3-9	4,595,435 11,010,168 0-3-5	4,112,285 10,813,503 0-3-9
	„ MANUFACTURES—					
	Twist and Yarn . { Quantity Lbs. Value £ Average value per lb. ft	22,632,378 1,076,159 0-7-7	26,346,556 1,185,818 0-7-2	38,178,298 1,534,742 0-6-5	41,658,492 1,608,689 0-6-2	54,767,258 2,038,178 0-5-11
	Other manufactures—Value £	526,904	540,940	629,720	764,580	717,264
	TOTAL COTTON (RAW AND MANUFACTURED) £	11,648,916	12,017,702	14,406,902	13,383,437	13,568,945
2	OPIUM . { Quantity Chests Value £ Average value per chest ft	75,444 11,115,263 1,473-5-0	75,083 10,656,679 1,402-8-2	75,792 9,531,439 1,257-9-3	77,268 9,468,546 1,225-6-8	72,216 9,086,327 1,258-3-5
3	SEEDS . { Quantity Cwt. Value £ Average value per cwt. ft	8,700,116 5,369,367 6-2-9	8,535,734 4,985,910 5-13-6	11,161,413 6,052,491 5-6-9	14,034,300 8,598,302 5-12-1	15,196,009 8,883,242 5-13-6
4	JUTE (Raw and Manufactured)—Value £	4,172,591	4,840,050	5,972,915	4,995,786	5,404,182
5	WHEAT . { Quantity Cwt. Value £ Average value per cwt. ft	6,292,924 2,762,759 4-6-3	18,052,510 7,844,116 4-5-6	11,827,496 5,089,329 4-4-10	19,470,869 8,220,783 4-3-6	13,100,578 5,272,435 4-0-5
6	RICE AND PADDY { Quantity Cwt. Value £ Average value per cwt. ft	16,369,042 5,690,268 3-7-7	17,765,378 5,398,348 3-0-7	19,496,126 5,295,699 2-11-5	17,533,512 5,351,060 3-0-10	12,883,181 4,480,007 3-7-9
7	HIDES AND SKINS . { Quantity Cwt. Value £ Average value per cwt. ft	632,180 2,919,811 46-3-0	637,238 3,099,957 48-10-4	699,500 3,561,480 50-14-6	734,434 3,768,614 51-5-0	774,187 3,827,329 49-7-0
8	TEA . { Quantity Lbs. Value £ Average value per lb. ft	42,347,398 2,797,637 0-10-7	43,667,393 3,261,580 0-11-11	51,304,426 3,295,322 0-10-3	55,085,039 3,768,115 0-10-11	58,361,667 3,699,835 0-10-2
9	INDIGO . { Quantity Cwt. Value £ Average value per cwt. ft	87,477 2,734,908 312-10-3	115,660 3,531,766 305-5-9	109,609 3,061,912 279-5-7	143,141 3,989,208 278-11-1	113,007 3,011,703 266-8-2
10	COFFEE . { Quantity Cwt. Value £ Average value per cwt. ft	269,445 1,100,862 43-1-4	204,103 858,105 42-0-8	221,811 849,037 38-4-5	193,728 792,383 40-14-5	206,220 745,514 36-2-5
11	WOOL (Raw and Manufactured)—Value £	1,045,637	827,210	803,094	749,311	701,724
12	SILK (Raw and Manufactured)—Value £	581,255	502,786	633,368	782,498	651,515
13	SUGAR £	279,767	511,158	732,547	891,626	531,412
14	LAC £	414,104	538,509	543,036	466,009	464,958
15	TEAK . { Quantity Cubic tons Value £ Average value per cubic ton ft	52,822 398,647 75-7-6	48,485 434,519 89-9-11	47,367 481,936 101-11-11	35,328 396,684 112-4-7	40,408 454,285 112-2-10
16	OILS £	433,080	371,424	326,699	377,477	407,815
17	SALTPETRE . { Quantity Cwt. Value £	301,985 298,924	271,574 276,183	339,398 329,377	399,985 380,531	350,522 332,259

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—Sea-borne Trade for the first Ten Months of the Year—concluded.

No.	IMPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY.				
		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
1	COTTON—					
	Twist and yarn ... { Quantity lbs.	38,777,313	34,326,134	38,302,359	37,788,920	38,868,937
	Value £	3,133,285	2,706,399	2,909,336	2,873,305	2,938,886
	Average value per lb.	0-12-11	0-12-7	0-12-2	0-12-2	0-12-1
	Ditto in sterling at average exchange	1s. 4d.	1s. 3½d.	1s. 3d.	1s. 3d.	1s. 2¾d.
	Other manufactures—Value £	18,908,436	17,204,922	18,147,253	18,603,096	17,720,147
	TOTAL COTTON GOODS—Gross Imports £	22,041,721	19,911,321	21,056,589	21,476,401	20,659,033
	Re-exports—					
	Twist and yarn { Quantity lbs.	479,928	632,768	708,175	1,086,992	771,442
	Value £	36,840	43,567	48,339	68,011	52,844
	Average value per lb.	0-12-3	0-11-0	0-10-11	0-10-0	0-10-11
	Other manufactures—Value £	899,570	1,018,867	1,066,632	1,159,872	949,263
	Total Re-exports £	936,410	1,062,434	1,114,971	1,227,883	1,002,107
	TOTAL COTTON GOODS—Net Imports £	21,105,311	18,848,887	19,941,618	20,248,518	19,656,926
2	METALS Value £	3,100,352	2,911,939	4,004,558	4,402,987	4,213,232
3	RAILWAY PLANT AND ROLLING-STOCK " "	2,278,383	1,890,350	1,610,244	2,344,819	2,259,278
4	SILK (Raw and Manufactured) " "	2,046,391	1,748,434	1,813,882	1,871,627	1,702,895
5	SUGAR " "	1,339,169	1,071,076	841,985	908,970	1,675,814
6	MACHINERY AND MILLWORK " "	650,035	985,823	1,030,309	1,425,642	1,319,618
7	WOOLLEN MANUFACTURES " "	1,315,991	1,166,314	938,474	1,220,713	1,181,190
8	LIQUORS " "	1,257,911	1,203,909	1,189,247	1,266,500	1,110,379
9	OILS " "	479,508	444,337	946,164	526,582	1,082,156
10	PROVISIONS " "	709,765	894,308	925,256	885,372	923,754
11	COAL (excluding Quantity Tons	514,951	528,226	465,909	499,696	520,601
	Coke and Patent Value £	945,191	835,042	740,092	795,663	871,457
	Fuel—Average value per ton	18-5-8	15-12-11	15-14-2	14-14-3	16-11-10
12	APPAREL Value £	587,827	573,998	676,078	773,366	769,191
	Quantity Tons	321,146	303,547	287,131	313,131	364,549
13	SALT Value £	562,651	491,252	426,616	506,896	569,967
	Average value per ton	17-8-4	16-2-11	14-13-9	16-3-0	15-10-2
14	SPICES Value £	462,766	423,017	441,471	485,603	499,939

TABLE IV.—Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December of each year.

(Prices of March 1873=100.)

IN LONDON—(prices quoted from the LONDON ECONOMIST.)	MEASURED IN GOLD.								MEASURED IN SILVER.*							
	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.
Scotch Pig Iron (Warrants)	43	36	55	43	44	41	36	36	48	44	63	50	51	49	42	43
Coals, Hetton, Wallsend (London)	55	60	50	52	51	54	54	52	61	72	57	60	59	65	63	62
Copper, Chili Bars	74	64	74	68	70	73	65	54	82	77	85	78	91	87	76	64
Straits Tin	45	42	62	63	76	64	58	52	50	50	71	73	88	76	68	62
Wheat	94	72	85	77	80	74	70	57	104	87	97	89	92	88	82	68
Flour, town-made	98	69	86	81	91	71	67	54	109	83	98	93	105	85	78	65
Beef, inferior	85	90	85	100	97	97	97	98	94	108	97	116	112	116	113	117
Cotton, No. 40, Mule Twist	71	61	77	75	77	70	69	70	78	73	87	87	80	84	81	83
Wool, Southdown Hogs	76	65	71	76	68	59	61	52	84	78	81	87	78	71	71	63
Sugar Foreign Muscovado	74	80	95	80	71	62	64	44	82	96	108	92	82	74	75	52
Coffee	98	73	83	71	64	74	83	66	109	88	94	81	74	88	97	79
Saltpetre	98	89	96	102	105	90	87	81	109	108	110	118	121	108	102	97
Gold . . . . .	...	...	...	...	...	...	...	...	111	120	114	115	115	119	117	119
Silver	90	83	88	86	87	84	85	84	...	...	...	...	...	...	...	...
IN CALCUTTA (prices quoted from the CALCUTTA PRICE CURRENT.)																
Grey Shirtings (8½ lbs)									73	74	81	80	78	75	74	76
Mule Twist, White, good, No. 40									75	75	88	83	81	75	75	78
" " Turkey red, No. 40 (12 lbs.)									85	78	77	69	69	55	65	58
" " Orange, No. 40—60									83	73	87	88	85	80	82	78
Copper, Sheathing									83	80	87	80	87	79	77	65
Iron, flat, bolt, bar and square									60	56	76	56	65	60	62	54
Spelter, hard									130	107	121	95	96	125	79	84
Hides, buffalo, slaughtered									75	69	96	93	88	87	72	71
Indigo, good									86	100	119	105	113	101	116	103
Jute, picked									147	153	169	148	140	96	164	110
Lac dye, fine									58	54	73	49	36	27	...	...
Shell Lac, fine orange									49	56	153	122	93	80	98	56
Linseed, fine bold clean									106	Nil	120	104	93	86	95	95
Rice, Ballam									168	259	153	103	97	100	138	139
Silk, raw, Cossimbazar									80	69	87	80	86	78	66	60
Tea, good, Souchong									100	77	82	64	82	59	64	35
Wheat, Doodiah									104	109	109	92	92	84	85	66
Gold									105	109	110	112	112	115	112	119

Table V.—Total Imports and Exports of Merchandise and Treasure, and the Coinage of Silver in the Indian Mints for each year from 1874-75 to 1883-84 and for ten months of the year 1884-85.

IMPORTS OF MERCHANDISE (INCLUDING GOVERNMENT STORES.)		EXPORTS (INCLUDING RE-EXPORTS) OF MERCHANDISE.	
Year.	R	Year.	R
1874-75	36,22,21,130	1874-75	56,35,92,404
1875-76	38,89,16,552	1875-76	58,09,14,946
1876-77	37,44,06,308	1876-77	61,01,38,912
1877-78	41,46,41,851	1877-78	65,22,23,282
1878-79	37,80,05,942	1878-79	60,93,75,131
1879-80	41,16,60,032	1879-80	67,21,23,627
1880-81	53,11,67,704	1880-81	74,58,06,020
1881-82	49,11,33,739	1881-82	81,96,84,507
1882-83	52,09,57,106	1882-83	83,48,51,227
1883-84	55,27,93,484	1883-84	88,08,84,791
1884-85 (10 months)	46,71,61,433	1884-85 (10 months)	66,73,72,359

GOLD.

	Imports.	Exports.	Net imports.	
	R	R	R	
1874-75	2,08,92,263	21,57,009	1,87,35,354	Net exports.
1875-76	1,83,63,811	29,12,496	1,54,51,315	
1876-77	1,44,37,115	1,23,63,617	20,73,498	
1877-78	1,57,89,273	1,11,07,983	46,81,290	
1878-79	1,46,30,495	2,35,92,228	89,61,733	
1879-80	2,05,03,929	29,98,893	1,75,05,036	
1880-81	3,67,20,576	1,68,586	3,65,51,990	
1881-82	4,85,63,920	1,24,078	4,84,39,842	
1882-83	5,09,51,354	16,42,639	4,93,08,715	
1883-84	5,46,94,568	61,412	5,46,33,156	
1884-85 (10 months)	4,57,55,811	7,29,476	4,50,26,335	

SILVER.

	Imports.	Exports.	Net imports.	
	R	R	R	
1874-75	6,05,18,103	1,40,96,082	4,64,22,021	
1875-76	3,46,43,413	1,90,89,867	1,55,53,546	
1876-77	9,99,24,082	2,79,35,361	7,19,88,721	
1877-78	15,77,65,323	1,10,01,973	14,67,63,350	
1878-79	5,59,36,991	1,62,30,055	3,97,06,936	
1879-80	9,60,50,019	2,73,52,586	7,86,97,433	
1880-81	5,31,61,563	1,42,35,822	3,89,25,741	
1881-82	6,46,63,889	1,08,73,390	5,37,90,499	
1882-83	8,35,80,218	87,77,949	7,48,02,269	
1883-84	7,40,85,065	1,00,23,525	6,40,61,540	
1884-85 (10 months)	7,21,77,086	1,59,86,152	5,61,90,934	

COINAGE OF SILVER.

Year.	Calcutta Mint.	Bombay Mint.
	R	R
1874-75	1,77,14,620	3,12,54,220
1875-76	81,83,460	1,73,18,720
1876-77	2,07,92,850	4,19,18,370
1877-78	5,15,18,210	11,02,85,050
1878-79	2,32,44,950	4,88,62,750
1879-80	2,13,54,170	8,12,15,510
1880-81	1,05,09,820	9,19,86,930
1881-82	84,77,510	1,33,85,230
1882-83	1,42,99,070	5,07,85,500
1883-84	1,27,46,600	2,38,87,400
1884-85 (10 months)		

COMMERCIAL AND FINANCIAL STATISTICS.

Table VII.—Actual Capital Expenditure on State Railways in 1883-84, and estimated expenditure on such works in 1884-85 and 1885-86, and to the end of 1885-86.

Railways.	Accounts, 1883-84.	1884-85, Revised Esti- mate.	1885-86, Budget Esti- mate.	To end of 1885-86.	Sanctioned outlay.	Balance remaining unspent.
	£	£	£	£	£	£
East Indian	743,617	619,000	840,000	13,522,006	13,522,006	...
Rajputana-Malwa	340,754	234,100	108,000	8,811,144	8,811,144	...
Holkar	8,526	5,000	25,000	1,305,095	1,305,095	...
Sindia	4,007	3,700	5,000	897,933	897,933	...
Wardha Coal	36,068	20,850	33,500	699,219	699,219	...
Nagpur and Chhattisgarh	50,428	55,200	65,390	1,101,075	1,101,075	...
Bilaspur-Etawah	7,883	9,000	2,900	22,107	22,107	...
Umeria Colliery ... ..	...	16,000	12,000	28,000	28,000	...
Kutni-Umeria ... ..	...	92,000	208,000	30,000	(a) 315,749	15,749
Rangoon and Irrawaddy Valley	-12,794	66,400	15,000	1,415,029	1,415,029	...
Rangoon and Sittang Valley	406,990	200,800	60,750	1,326,713	1,225,943	-101,071†
Eastern Bengal	55,942	...	...	...	...	...
Calcutta and South-Eastern	258,430	1,398,400	484,300	2,931,118	2,931,118	...
Poradaha Branch of the Northern Bengal ... ..	...	...	...	...	...	...
Tirhoot and Extensions	218,208	115,400	-53,400	1,467,594	1,467,594	...
Patna-Gya	-9,516	17,800	9,800	403,984	403,984	...
Nalhati	2,535	-470	-800	34,286	34,286	...
Northern Bengal	154,054	88,400	28,700	2,212,513	2,212,513	...
Narailgunge-Dacca-Mymensingh	235,813	217,300	60,800	670,738	698,274	25,546‡
Ranghat Bhagwangola	18,501	3,200	...	29,612	29,612	...
Assam-Bihar	43,422	292,200	299,275	646,304	1,037,520	391,135
Nagpur-Bengal	9,899	94,300	60,000	184,889	(a) 184,889	...
Cawnpore-Achnern	480,818	100,000	68,000	1,446,844	1,446,844	...
Dildarnagar-Ghaziore	271	-1,750	1,000	71,710	71,710	...
Bareilly-Pilibhit	75,371	40,510	1,000	144,048	175,000	30,952
Cawnpore-Kalpi ... ..	...	191,000	...	191,000	335,000	144,000
Indus Valley	179,618	280,100	161,950	7,500,143	7,500,143	...
Punjab Northern—Southern Section	95,558	63,500	38,300	4,745,208	4,745,208	...
—Northern "	-59,141	-3,750	8,000	2,703,110	2,703,110	...
Amritsar-Patnaikot	200,311	60,800	12,500	572,035	620,485	48,450
Sind Punjab and Delhi ... ..	...	...	20,000	20,000	20,000	...
Dhond and Manmad	15,016	11,010	5,000	1,032,087	1,032,087	...
Stores and Reserve—Productive	149,276	-37,76	79,785	184,768	...	-184,708
Jhansi-Manickpur	106,105	195,000	...	812,516	1,430,000	1,117,184
Bewari-Peronepore	518,790	277,500	50,000	1,192,479	1,113,403	220,924
Vizagapatam-Kaipur	11,028	...	...	17,441	35,000	17,559
Cuddapah-Nellore	27,409	147,500	180,000	364,000	360,347	1,474
Bellary-Kistna	91,107	345,750	400,000	634,853	1,775,000	939,047
Kadiri Extension Survey ... ..	...	5,000	6,700	11,700	(a) 11,700	...
Hindupur Extension Survey ... ..	...	3,200	...	3,200	(a) 3,200	...
Damachera Villipuranur Survey ... ..	...	2,800	5,000	7,800	(a) 7,800	...
Southern Maharatta	-20,524	...	...	58,201	56,201	...
Eastern Deccan	-1,613	...	...	8,854	8,854	...
Western Deccan	-3,536	...	...	...	...	...
Stores and Reserve—Protective	-108,888	...	...	...	...	...
Butlej Bridge ... ..	...	28,300	122,000	150,300	(a) 150,300	...
Sind-Sagar—Doab ... ..	...	15,000	410,000	425,000	(a) 425,000	...
Sind-Sagar—Eastern Section ... ..	...	23,000	125,000	148,000	(a) 148,000	...
Sindh-Pishin—Southern Section	95,101	-11,500	10,000	1,378,065	1,378,065	...
—Northern	122,336	708,700	1,050,000	1,041,036	2,915,002	674,566
Stores and Reserve—Frontier	-55,427	-22,500	...	...	...	...
Ditto Loss Account ... ..	...	2,500	...	2,500	...	-2,500
	4,511,719	6,007,650	4,585,700	68,080,420	69,215,477	3,335,051
Deduct—Amount charged to the Ordinary grant	9,690	...	...	114,989	114,989	...
Total	4,532,020	6,007,650	4,585,700	62,965,437	69,300,488	3,335,051
Distributed as under:—						
East Indian Railway	743,617	619,000	840,000	13,522,006	13,522,006	...
Eastern Bengal Railway	55,942	1,298,400	484,300	2,931,118	2,931,118	...
Productive Public Works (Capital Account)— ... ..	...	...	...	...	...	...
50—State Railways	3,003,071	3,063,400	2,761,400	89,109,891	89,470,664	309,903
Famine Relief and Insurance— ... ..	...	...	...	...	...	...
33—Protective Works—Railways	626,461	898,100	500,000	2,510,010	4,903,002	2,292,992
Expenditure on Public Works not classed as Productive— ... ..	...	...	...	...	...	...
43—Frontier Railways	102,929	138,750	500,000	4,892,612	5,564,678	672,066
Total	4,532,020	6,007,650	4,585,700	62,965,437	69,300,488	3,335,051
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.						
Bhopal	10,606	28,500	2,000	135,000	125,000	...
Jorhat ... ..	...	14,000	4,500	47,881	53,671	5,790
Therriaghat—Companygunj ... ..	...	...	...	18,800	10,727	-8,073
Sonapore Diamond Harbour	-223,646*	...	...	...	...	...
Parbatipore-Dinapore Extension	-68,883*	...	...	...	...	...
Kawnia-Dhurla	4,097	4,000	...	94,609	94,609	...
Parrakhabad-Hathras	-124,314*	...	...	...	...	...
Jumna Bridge	-98,234*	...	...	...	...	...
Lucknow-Sitapur-Kheri	2,284	36,000	367,000	329,464	512,680	183,206
Patri Salt Branch ... ..	...	...	...	82,000	90,000	8,000
TOTAL ORDINARY	-467,109	80,500	293,900	697,774	896,697	198,923
GRAND TOTAL	4,074,550	6,088,150	4,879,500	63,778,300	67,302,174	3,533,974

* During the year these lines were classed as "Productive Public Works" and the outlay was transferred to that head, hence the minus entries under "Ordinary."

† This apparent excess is due to the stores balance of both the Rangoon and Irrawaddy and Rangoon and Sittang Valley lines being included in the outlay. It is reported that no excess will occur on final heads.

‡ A Revised Estimate has been submitted for this line.

(a) Estimates have not yet been sanctioned for these lines, hence the outlay is quoted.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Actual Capital expenditure on works of Irrigation, &c., for which Capital and Revenue accounts are kept in 1883-84, and estimated expenditure on such works in 1884-85, 1885-86 and to the end of 1885-86, &c.

	1883-84. Actuals.	1884-85. Revised Estimate.	1885-86. Budget Estimate.	Total to end of 1885-86.	Sanctioned estimate.	Balance of sanctioned estimate remaining to be spent.
PRODUCTIVE PUBLIC WORKS—	£	£	£	£	£	£
Orissa Canals	63,915	77,500	92,500	2,226,364	3,110,213	883,849
Midnapore Canal	17,407	5,000	7,000	821,817	824,900	63
Tidal Canal ... ..	...	...	...	177,270	177,270	...
Sone Canals	50,021	50,500	28,000	2,504,119	2,788,870	284,751
Ganges Canal	25,834	19,900	22,450	2,070,027	2,023,442	253,415
Lower Ganges Canal	75,275	74,700	75,140	2,023,906	2,772,451	148,485
Agra Canal	15,545	10,600	5,819	828,015	800,032	...
Eastern Jumna Canal	7,537	0,300	0,800	292,651	344,191	51,540
Western Jumna „	60,635	55,700	58,800	1,023,828	1,070,050	55,222
Bari Doab „	16,783	24,200	17,900	1,559,181	1,570,860	20,679
Sirhind Canal	100,287	07,800	78,400	2,025,048	2,079,283	53,635
Chenab „	27,096	52,000	59,500	140,232	293,559	153,327
Godavari Delta System	42,783	41,868	39,500	1,048,149	1,108,860	60,720
Kistna „ „	30,438	51,604	53,870	732,348	1,389,978	657,630
Sangam Aicut System	69,515	62,200	50,500	247,821	230,644	41,823
Desert Canal	7,758	4,830	3,650	110,445	126,684	16,239
Begari „	8,856	8,822	4,500	160,501	162,885	2,384
Eastern Nara Works	26,663	38,807	39,100	432,171	515,903	33,732
Mutha Canals	5,406	8,076	12,700	593,688	542,069	...
Other Projects	52,715	95,114	164,012	2,818,204	...	...
TOTAL	722,409	781,571	819,692	23,080,565	...	...
FAMINE RELIEF AND INSURANCE—PROTECTIVE WORKS—IRRIGATION—						
Betwa Canal	111,701	80,000	60,500	374,470	310,252	...
Swat River Project	30,012	32,000	18,000	321,785	354,581	32,796
Bushikulya Project	168	17,062	25,000	43,457	260,130	216,662
Nira Canal	37,206	47,181	56,980	336,236	397,736	61,500
Other Projects	95,040	93,454	126,935	444,721	...	...
	283,217	270,597	237,295	1,520,669	...	...
Deduct—Outlay incurred from ordinary funds ... ..	...	...	...	280,668	...	...
TOTAL	283,217	270,597	237,295	1,240,001	...	...
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—						
Sundry projects	93,955	85,259	95,318	3,305,335	...	...
Add—Outlay incurred on Famine Relief and Insurance—Protective Works, Irrigation ... ..	...	...	...	280,668	...	...
TOTAL	93,955	85,259	95,318	3,586,003	...	...

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways to end of 1883-84, with Revised Estimates for 1884-85 and Budget Estimates for 1885-86.

	ACTUALS.					Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.		
GUARANTEED RAILWAYS.							
Open mileage at beginning of year	M 4,541	M 4,568	M 4,600	M 4,616	M 4,611	M 4,630	M 4,528
Gross receipts.							
East Indian	£ 18,000	£ 29,635	£ 29,635	£ 612,331	£ 488,951	£ 115,100	£ 710,000
Eastern Bengal	408,321	484,480	612,331	682,571	601,151	710,000	710,000
Madras	670,709	617,610	611,334	620,371	601,382	420,000	440,000
South Indian	343,588	308,347	376,030	370,278	400,362	1,200,000	1,250,000
Bombay, Baroda and Central India	681,870	733,173	970,455	1,075,380	1,211,703	3,450,000	3,450,000
Great Indian Peninsula	2,411,043	2,615,587	3,483,250	3,406,701	3,342,850	505,000	570,000
Oudh and Rohilkhand	408,170	459,744	531,346	470,388	578,850	1,080,000	820,000
Sind, Punjab and Delhi	1,170,380	1,100,077	1,000,003	1,032,172	1,122,260	7,480,100	7,240,000
Total	6,135,176	6,488,787	7,632,677	7,781,801	7,830,635		
Working expenses.							
East Indian	£ 29,180	£ 237,278	£ 206,318	£ 262,305	£ 116,400	£ 450,000	£ 280,000
Eastern Bengal	216,852	215,084	237,278	262,318	262,305	285,000	280,000
Madras	443,363	419,088	420,780	433,274	464,055	530,000	550,000
South Indian	248,268	231,370	248,107	240,194	252,830	1,730,000	1,750,000
Bombay, Baroda and Central India	332,820	356,168	410,000	553,807	437,040	330,000	350,000
Great Indian Peninsula	1,456,700	1,111,711	1,638,756	1,725,600	1,751,373	690,000	500,000
Oudh and Rohilkhand	240,107	252,546	325,880	324,210	393,115	3,379,700	3,300,000
Sind, Punjab and Delhi	710,701	647,000	601,780	600,000	675,032		
Total	3,658,929	3,575,474	4,017,050	4,202,835	4,147,802		
Net Traffic receipts.							
East Indian	£ 18,660	£ 146	£ 146	£ 375,085	£ 226,046	£ 1,300	£ 280,000
Eastern Bengal	251,460	268,406	317,001	375,085	286,386	285,000	280,000
Madras	226,435	197,621	215,045	240,207	247,520	135,000	160,000
South Indian	95,320	137,177	127,500	136,080	147,520	170,000	170,000
Bombay, Baroda and Central India	329,041	377,005	557,508	521,573	714,037	1,720,000	1,700,000
Great Indian Peninsula	954,331	1,208,836	1,844,601	1,771,701	1,591,477	175,000	220,000
Oudh and Rohilkhand	151,000	207,100	205,106	155,178	275,714	300,000	320,000
Sind, Punjab and Delhi	465,070	508,300	317,007	372,172	416,337	3,300,000	3,300,000
Total	2,476,347	2,913,313	3,015,625	3,582,010	3,688,143		
STATE RAILWAYS.							
EAST INDIAN RAILWAY.							
Open mileage at beginning of year	M 1,503	M 1,504	M 1,504	M 1,504	M 1,507	M 1,500	M 1,500
Gross receipts	4,611,878	4,252,841	4,710,276	4,601,058	4,909,179	4,270,000	4,550,000
Rents of premises occupied by the East Indian Railway realised in England	230	230	230	230	230	200	200
Working expenses	1,516,487	1,482,310	1,448,794	1,822,241	1,787,108	1,700,000	1,700,000
Surplus Profits	...	...	...	247,154	200,044	120,500	120,500
Net Traffic receipts	3,095,391	2,770,761	3,261,712	2,531,801	3,002,607	2,479,000	2,729,700
EASTERN BENGAL RAILWAY.							
Open mileage at beginning of year	M	M	M	M	M	M	M
Gross Receipts	...	...	...	...	...	440,000	550,000
Working expenses	...	...	...	...	...	180,000	232,500
Net Traffic receipts	...	...	...	...	...	260,000	317,500
Other State Railways.							
Open mileage at beginning of year	M 2,014	M 2,310	M 3,030	M 3,317	M 3,646	M 3,023	M 4,188
Gross receipts.							
Sind, Punjab and Delhi	...	...	...	...	...	...	800,000
Umeria Colliery	...	...	...	...	...	...	13,700
Calcutta and South-Eastern	13,548	14,667	15,002	22,007	31,806	9,400	...
Rajputana-Malwa	617,093	611,940	1,012,348	1,113,335	1,310,710	1,302,500	1,475,000
Rewari-Ferozepore	...	...	...	...	45,140	67,500	...
Sindia	10,550	22,880	32,903	52,030	25,155	36,800	37,500
Rhopal	...	...	...	1,438	2,567	700	3,000
Wardha Coal	20,775	24,580	52,980	67,287	70,529	70,000	72,500
Punjab Northern, including Northern Section	182,537	401,140	327,018	304,758	319,016	325,000	327,500
Indus Valley and Sind-Pishin	385,498	682,027	512,590	607,669	601,048	770,000	720,000
Dhond and Mamnad	50,950	52,988	14,047	15,008	19,166	20,500	20,500
Nagpur and Chattisgarh	...	16,905	41,870	85,890	120,505	132,500	142,500
Jorhat	...	...	...	...	...	600	4,000
Burma State Railway	108,623	141,146	152,933	158,688	197,717	210,000	270,000
Patna-Gya	33,004	40,828	53,636	30,434	47,010	51,800	52,000
Northern Bengal	140,781	170,325	192,741	227,001	213,274	216,500	215,000
Tirhoot	47,092	54,338	57,878	70,051	98,107	124,000	136,000
Nalhati	9,392	6,732	6,787	7,406	8,063	7,500	7,800
Kawalia-Dhuria	...	...	...	10,027	14,080	16,500	16,500
Cawnpore-Ahmednagar	12,335	18,608	48,785	54,333	57,730	95,000	120,000
Dildarnagar-Ghaziपुर	...	1,783	4,113	4,847	3,480	4,700	4,700
Bareilly-Pilibhit	...	...	...	...	...	1,600	6,000
Amritsar-Patankote	...	...	...	...	...	20,300	20,000
Narainganj-Dacca-Mymensingh	...	...	...	...	...	1,500	20,000
Total	1,548,728	2,268,005	2,556,541	2,785,119	3,309,326	3,503,000	3,660,100
Working expenses.							
Sind, Punjab and Delhi	...	...	...	...	...	2,000	10,000
Umeria Colliery	...	...	...	...	...	8,600	10,500
Calcutta and South-Eastern	10,119	9,022	10,093	11,623	19,513	720,000	...
Rajputana-Malwa	347,436	430,200	581,520	588,001	667,344	60,000	807,500
Rewari-Ferozepore	...	...	...	...	31,328	19,500	19,400
Sindia	12,757	10,889	23,702	23,430	11,801	1,200	2,400
Rhopal	...	...	...	1,076	2,084	47,500	50,000
Wardha Coal	20,783	44,678	44,743	45,442	21,030	230,000	235,000
Punjab Northern, including Northern Section	170,473	308,008	286,750	261,124	252,200	370,000	370,000
Indus Valley and Sind-Pishin	314,896	480,936	403,985	370,512	391,727	...	...
Dhond and Mamnad	57,412	47,018	...	...	...	...	...
Nagpur and Chattisgarh	...	11,435	24,802	40,134	64,572	80,000	75,000
Jorhat	...	...	...	...	...	700	4,000
Burma State Railway	77,653	85,953	89,670	94,916	102,117	133,000	170,000
Patna-Gya	18,700	27,563	34,117	27,100	23,356	30,400	28,500
Northern Bengal	122,865	92,519	96,040	107,153	123,543	151,500	140,000
Tirhoot	84,327	31,531	31,904	44,052	67,063	96,000	68,000
Nalhati	6,274	6,970	2,500	5,080	7,500	7,500	6,500
Kawalia-Dhuria	...	...	...	9,039	10,075	12,000	11,000
Cawnpore-Ahmednagar	6,581	10,605	35,508	36,574	58,803	67,500	80,000
Dildarnagar-Ghaziपुर	...	2,318	3,580	4,160	1,222	2,500	2,800
Bareilly-Pilibhit	...	...	...	...	...	1,500	5,000
Amritsar-Patankote	...	...	...	...	...	17,000	20,000
Narainganj-Dacca-Mymensingh	...	...	...	...	...	11,000	20,000
Total	1,215,331	1,607,528	1,686,891	1,694,266	1,868,357	2,063,300	2,500,400

STATE RAILWAYS—continued.	ACTUALS.					Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.		
<i>Net Traffic receipts.</i>	£	£	£	£	£	£	£
Sind, Punjab and Delhi ...	...	...	...	...	...	...	120,000
Umeria Colliery ...	...	...	...	...	...	...	3,200
Calcutta and South-Eastern ...	3,430	5,646	-8,791	10,384	12,203	-2,000	...
Rajputana-Malwa ...	160,507	181,743	430,828	524,674	622,326	582,500	607,500
Rewari-Ferozepore ...	...	...	...	...	13,814	21,500	18,100
Sindia ...	-2,201	3,012	9,071	8,200	13,794	17,300	500
Bhopal ...	...	...	...	...	-538	...	...
Wardah Coal ...	43	-20,092	8,237	21,845	54,049	22,400	22,500
Punjab Northern, including Northern Section ...	6,003	94,532	40,268	43,034	60,755	95,000	92,500
Indus Valley and Sind-Pishin ...	70,737	201,071	136,015	107,127	230,321	400,000	350,000
Dhond and Mumnad* ...	-6,453	5,972	14,047	15,908	10,165	20,500	20,500
Nagpur and Chattisgarh ...	...	4,309	17,218	30,750	64,003	52,500	67,500
Jorhat ...	...	...	...	...	...	...	...
Burma State Railway ...	30,870	55,193	63,257	59,872	65,000	...	100,000
Patna-Gya ...	15,258	22,235	19,510	12,734	23,603	78,000	23,500
Northern Bengal ...	23,916	77,800	96,605	120,838	80,731	21,000	75,000
Tirhoot ...	13,365	22,787	22,074	22,320	30,304	63,000	49,000
Nalhati ...	3,118	-238	1,287	2,347	2,431	26,000	1,800
Kawalia-Dhuria ...	...	...	...	1,588	4,005	...	5,500
Cawnpore-Achnera ...	5,764	7,741	13,282	17,755	20,914	27,500	40,800
Ilildarnagar-Ghazipur ...	...	-530	633	078	2,258	1,000	2,100
Barodilly Pillbhit ...	...	...	...	...	...	100	1,000
Amritsar-Pathankote ...	...	...	...	...	...	3,300	6,000
Narainganj-Dacca-Mymensingh ...	...	...	...	...	...	...	...
Total ...	333,497	661,377	870,150	1,100,821	1,405,800	1,441,700	1,600,700

* The working of the line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percent-
age of the gross receipts.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE X.—Gross earnings, working expenses and net earnings of works of Irrigation, &c., for which Capital and Revenue accounts are kept, for five years ending 1883-84, with Revised estimates for 1884-85, and Budget-estimates for 1885-86.

PRODUCTIVE PUBLIC WORKS.	ACTUALS.					Revised estimates, 1884-85.	Budget estimates, 1885-86.
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.		
<i>DIRECT RECEIPTS—</i>	£	£	£	£	£	£	£
Orissa canals ...	27,919	26,978	22,315	32,001	23,787	22,000	22,000
Midnapore canal ...	24,722	21,646	25,007	26,801	26,457	22,500	22,500
Tidal canal ...	4,578	5,440	4,729	4,503	6,359	5,650	5,500
Sone canals ...	53,159	47,834	73,629	68,408	60,381	60,450	70,000
Ganges canal ...	290,564	180,280	193,048	234,125	242,097	286,000	206,000
Lower Ganges canal ...	5,800	102,828	141,370	187,833	151,641	170,300	121,200
Agra canal ...	42,151	25,316	59,084	52,793	64,373	81,500	59,000
Eastern Jumna canal ...	...	...	73,018	84,545	70,432	70,200	65,000
Western Jumna canal ...	113,055	91,013	120,125	115,040	130,240	104,000	137,500
Chenab canal ...	...	...	...	...	...	...	2,000
Bari Doab canal ...	119,129	107,482	112,800	100,420	100,354	103,500	105,000
Sirhind canal ...	...	...	...	...	22	3,650	13,500
Godavari Delta system ...	...	...	9,085	7,075	7,660	8,100	8,300
Kistna " " ...	...	...	3,956	4,973	3,356	2,520	2,550
Desert canal " " ...	...	...	1,010	1,500	1,510	2,850	2,631
Begari canal ...	26,904	30,269	1,850	3,531	3,117	3,454	3,638
Eastern Nara Works ...	...	...	2,012	2,057	2,103	2,151	2,219
Mutha canals ...	...	...	14,160	12,101	15,844	14,845	15,800
Other projects ...	...	...	6,713	13,272	11,430	8,707	9,468
Total ...	708,041	630,144	865,701	930,982	936,581	1,049,143	874,706
<i>PORTION OF LAND REVENUE DUE TO IRRIGATION—</i>							
Ganges canal ...	66,893	44,301	44,301	44,302	44,301	44,301	44,301
Lower Ganges canal ...	...	20,783	20,783	20,783	20,783	20,783	20,783
Eastern Jumna canal ...	...	22,153	22,153	22,153	22,154	22,153	22,153
Western Jumna canal ...	27,583	90,761	3,809	5,836	6,265	5,500	5,500
Bari Doab canal ...	...	70,400	20,523	27,007	60,189	31,000	31,500
Godavari Delta system ...	...	...	157,072	140,445	153,202	158,650	158,650
Kistna " " ...	...	...	93,100	61,761	94,920	95,475	95,475
Sangam-Ancut System ...	...	...	...	...	...	2,850	3,000
Desert canal " " ...	507,921	571,074	10,026	8,615	8,534	0,630	9,720
Begari canal ...	...	...	10,305	11,440	16,165	17,148	19,128
Eastern Nara Works ...	...	...	15,376	10,515	14,236	22,326	21,800
Mutha canals ...	...	...	84,682	65,804	68,310	92,177	97,307
Other projects ...	...	...	...	...	...	...	...
Total ...	602,307	707,319	401,220	400,081	534,126	531,003	530,403
<i>TOTAL REVENUE—</i>							
Orissa canals ...	27,919	26,978	22,315	32,001	23,787	22,000	22,000
Midnapore canal ...	24,722	21,646	25,007	26,801	26,457	22,500	22,500
Tidal canal ...	4,578	5,440	4,729	4,503	6,359	5,650	5,500
Sone canals ...	53,159	47,834	73,629	68,408	60,381	60,450	70,000
Ganges canal ...	387,457	224,500	237,319	278,427	286,904	330,301	250,301
Lower Ganges canal ...	5,800	123,011	162,162	178,016	172,224	191,083	141,083
Agra canal ...	42,151	25,316	59,084	52,793	64,373	81,500	59,000
Eastern Jumna canal ...	...	...	90,071	105,098	98,000	98,853	88,053
Western Jumna canal ...	140,638	181,774	125,034	121,785	145,006	100,500	143,000
Chenab canal ...	...	...	...	...	...	...	2,000
Bari Doab canal ...	119,129	177,892	142,392	137,428	166,543	134,501	130,500
Sirhind canal ...	...	...	...	...	22	3,650	13,500
Godavari Delta system ...	...	...	167,087	154,520	160,822	167,050	160,050
Kistna " " ...	...	...	97,146	66,734	98,285	97,005	98,025
Sangam-Ancut System ...	...	...	...	...	...	2,850	3,000
Desert canal " " ...	...	...	11,036	10,211	10,053	12,186	12,351
Begari canal ...	534,825	601,343	12,155	17,071	18,280	20,002	22,700
Eastern Nara Works ...	...	...	17,348	12,572	16,429	24,477	24,115
Mutha canals ...	...	...	14,160	12,401	15,844	14,845	15,800
Other projects ...	...	...	91,3950	99,078	90,740	100,944	108,775

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE X.—Gross earnings, working expenses and net earnings of works of Irrigation, &c., for which Capital and Revenue accounts are kept, for five years ending 1883-84, with Revised estimates for 1884-85, and Budget-estimates for 1885-86.—(Contd.)

				ACTUALS.					Revised estimates, 1884-85.	Budget-estimates, 1885-86.
				1879-80.	1880-81.	1881-82.	1882-83.	1883-84.		
PRODUCTIVE PUBLIC WORKS.—(CONTD.)										
WORKING AND MAINTENANCE—										
Orissa canals	...	...	...	36,777	30,907	32,866	34,154	29,313	33,500	29,469
Midnapore canal	...	...	...	15,440	18,023	22,847	23,808	21,565	21,800	20,540
Tidal canal	...	...	...	4,228	2,550	2,868	4,057	4,538	2,900	7,000
Sone canals	...	...	...	35,731	47,257	45,732	52,084	51,447	55,100	53,000
Ganges canal	...	...	...	107,406	81,559	80,833	82,949	86,198	89,080	92,810
Lower Ganges canal	...	...	...	7,071	40,992	50,101	63,315	64,751	94,460	91,680
Agra canal	...	...	...	21,034	20,051	22,638	21,761	23,559	27,480	25,760
Eastern Jumna canal	...	...	...	...	...	17,787	19,017	10,564	19,630	21,750
Western Jumna canal	...	...	...	43,024	37,343	39,143	44,055	44,284	45,400	50,000
Chenab canal	...	...	...	...	...	...	...	...	...	1,000
Bari Doab canal	...	...	...	46,415	38,792	40,114	51,807	52,960	48,900	46,200
Sirhind canal	...	...	...	...	...	...	...	1,653	17,130	21,000
Godavari Delta system	...	...	...	...	...	29,710	31,583	38,243	42,831	40,440
Klatna " "	...	...	...	...	...	24,307	27,217	27,022	28,670	28,867
Bangam-Anicut System	...	...	...	...	...	...	...	...	180	2,735
Desert canal	...	...	...	...	...	1,266	1,173	2,040	2,087	2,070
Begari canal	...	...	...	140,785	100,791	4,936	7,006	5,549	5,307	5,370
Eastern Nara Works	...	...	...	...	...	5,143	5,602	5,903	7,148	7,000
Mutha canals	...	...	...	...	...	6,224	5,795	5,941	6,809	6,780
Other projects	...	...	...	...	...	23,620	24,103	28,967	32,538	39,638
Total				450,251	435,473	453,635	501,980	514,837	541,810	593,100
NET REVENUE—										
Orissa canals	...	...	...	—8,958	—3,820	—10,551	—2,153	—5,520	—11,500	—7,460
Midnapore canal	...	...	...	9,242	2,724	2,100	2,993	4,503	700	1,900
Tidal canal	...	...	...	540	2,890	1,801	440	1,701	2,750	—1,500
Sone canals	...	...	...	17,428	607	27,897	15,484	8,054	14,750	17,000
Ganges canal	...	...	...	240,001	143,031	156,516	195,478	200,400	241,241	187,491
Lower Ganges canal	...	...	...	—1,271	82,819	112,081	115,401	107,473	91,623	50,303
Agra canal	...	...	...	20,487	4,005	36,146	31,032	40,514	54,040	33,240
Eastern Jumna canal	...	...	...	...	...	76,784	85,741	70,142	78,723	66,303
Western Jumna canal	...	...	...	97,014	1,44,431	84,791	77,130	101,221	121,100	93,000
Chenab canal	...	...	...	...	...	...	...	...	1,000	1,000
Bari Doab canal	...	...	...	72,714	1,39,100	96,278	85,520	118,583	85,800	90,000
Sirhind canal	...	...	...	...	...	...	...	—1,031	—7,600	...
Godavari Delta system	...	...	...	...	...	137,337	122,937	122,570	124,219	126,510
Klatna " "	...	...	...	...	...	72,839	59,517	70,393	63,325	68,158
Bangam-Anicut System	...	...	...	...	...	...	...	...	2,070	1,265
Desert canal	...	...	...	394,040	4,04,552	9,770	9,038	8,013	9,469	10,281
Begari canal	...	...	...	...	...	7,219	10,905	12,731	15,235	17,396
Eastern Nara Works	...	...	...	...	...	12,245	6,070	10,526	17,329	17,115
Mutha canals	...	...	...	...	...	7,886	6,806	9,878	8,036	9,020
Other projects	...	...	...	...	...	67,775	74,973	70,752	69,408	67,137
Total				851,187	1,010,900	901,384	898,127	955,870	998,328	812,009
PROTECTIVE WORKS.										
DIRECT RECEIPTS—										
Nira canal	...	...	...	...	...	...	...	...	...	395
Sundry projects	...	...	...	...	...	...	...	...	71	245
Total				...	...	...	...	...	71	640
PORTION OF LAND REVENUE DUE TO IRRIGATION—										
Sundry projects	...	...	...	...	...	...	...	...	...	...
TOTAL REVENUE—										
Nira canal	...	...	...	...	...	...	...	...	...	395
Sundry projects	...	...	...	...	...	...	...	...	...	245
Total				...	...	...	...	...	...	640
WORKING AND MAINTENANCE—										
Nira canal	...	...	...	...	...	...	...	...	...	...
Sundry projects	...	...	...	...	...	...	...	...	517	920
Total				...	...	...	...	...	517	920
NET REVENUE—										
Nira canal	...	...	...	...	...	...	...	...	...	395
Sundry projects	...	...	...	...	...	...	...	...	—445	—675
Total				...	...	...	...	...	—445	—280
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.										
DIRECT RECEIPTS—										
Sundry projects	...	...	...	109,553	113,049	45,955	47,984	101,445	94,261	95,513
PORTION OF LAND REVENUE DUE TO IRRIGATION—										
Sundry projects	...	...	...	94,523	221,297	168,402	217,740	231,397	234,457	242,560
TOTAL REVENUE—										
Sundry projects	...	...	...	206,076	334,346	314,357	265,724	332,842	328,718	338,073
WORKING AND MAINTENANCE—										
Sundry projects	...	...	...	138,497	117,152	117,047	138,049	159,353	158,100	131,496

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

SUMMARY OF THE WEATHER REPORTS FOR JANUARY AND FEBRUARY 1885.

Dated Calcutta, the 20th March 1885.

RESOLUTION—By the Government of India, Revenue and Agricultural Department.

Read the following :—

Summary of the Weather Reports for January and February 1885.

The exceptional steadiness of the winter-monsoon current, which was noticed in the November-December Meteorological Summary, has also been the principal characteristic of the past two months. The effect of these steady North-Westerly and North-Easterly winds is displayed most clearly by the thermometer, the readings of which shew that, not only has the resultant temperature of the whole period been below the average, but that the weather has been steadily and uniformly cool throughout.

The normal distribution of pressure during the cold weather consists of an area of high readings overlying the Punjab, Rajputana, the Cis-Gangetic portions of the North-Western Provinces, and the northern parts of the Central Provinces, and a low pressure area over the south-west of the Peninsula. To this distribution is due the North-Westerly winds of the Gangetic plain, the Northerly winds over Bengal, and the North-Easterly winds over the Bay of Bengal, the Peninsula and the central parts of the country; and the steadiness with which these winds have prevailed during the past season is attributable to the almost uninterrupted continuance of the normal barometric conditions. Two considerable interruptions did, however, occur during January. On the 7th, the barometer fell rapidly over North-Western India, and a large barometric depression was formed over Sind and the Punjab. Heavy rain fell at the stations in the extreme north-west, and the barometric fall continuing during the 8th, rain extended as far East as Mirat and Delhi. On the 9th, pressure was recovering, and the depression breaking up, but rain continued to fall both on that and the following day in the Punjab, Rajputana and Central and North-West Provinces. In the N. W. Himalaya there was a good deal of snow. Rain again fell in the Punjab, North-West, and Central Provinces, and Behar, on the 16th and 26th. It was not until the 28th that the normal distribution was extensively modified. On this date a distinct depression, apparently containing several small centres of disturbance, was formed over the North-Western Provinces. This occasioned very unsettled weather over North-Western India, and severe thunderstorms occurred in parts of the Punjab and North-Western Provinces. The storms at Delhi and Lucknow were exceptionally severe for the season. During February there was no important interruption to the average distribution of pressure, but local disturbances, with local rain and thunderstorms, occurred in Bengal, Orissa, &c., on the 4th and 5th, again on the 11th and 12th, and again on the 18th.

In January the Punjab, the Trans-Gangetic parts of the North-Western Provinces, Orissa, Rajputana, and Sind, all had more than the average rainfall of the month; but in February the only parts of the country which experienced more than the average were Lower Bengal, Chutia Nagpur, Orissa, and the neighbouring parts of the Northern Circars and Central Provinces.

As mentioned above, the mean temperature of the whole period was below the average, but the deficiency was by no means so general in the first as in the second month, the only exceptions to the general coolness in February being the stations of Goa, Gopalpore, Bellary, Negapatam, Mercara, Bangalore and Colombo. The greatest general departure from the average occurred in both months between the dates of the 9th and 16th, when in January the thermometer fell as low as 21° below the average of the month at Quetta, 18° at

Murree, 15° at Multan, 14° at Dera Ismail Khan, 13° at Sirsa, and 12° at Lahore, while in February between the same dates the greatest deficiencies were 16° at Dera Ismail Khan and Rawulpindi, 12° at Simla, and over 10° at Roorkee, Mirat, Allahabad, and over the Central Provinces and Rajputana.

The amount of humidity in the atmosphere showed comparatively little departure from the average, being generally somewhat above it in January and below in February.

The following table shows the total average rainfall of the months of January and February, and the difference from this average of that of the past two months :—

DISTRICTS.	Average rainfall, January and February.	Difference from the aver- age in January and February 1885.
	Inches.	Inches.
Punjab, West	2·58	+ 3·55
" East	2·53	+ 2·80
North-Western Provinces, Trans-Gangetic	2·33	+ 1·54
" " Cis-Gangetic	0·93	— 0·31
Behar	1·21	— 0·52
Northern Bengal	1·49	— 1·08
Assam, Cachar	2·52	— 1·07
Lower Bengal, Chutia Nagpur	1·44	+ 1·36
Orissa, Northern Circars	0·70	+ 1·27
Central Provinces, South	0·90	+ 0·06
Berar	0·70	— 0·67
Rajputana, Central India, Saugor, Nerbudda	0·70	— 0·20
Sind, Cutch	0·46	+ 0·37
Gujarat	0·17	— 0·13
Konkan	0·42	— 0·42
Deccan, Hyderabad	0·23	— 0·23
Malabar	0·64	— 0·46
Mysore, Bellary	0·57	— 0·51
Karnatic	1·10	— 1·03
Ceylon (Colombo)	5·04	— 2·60
British Burma	0·15	+ 0·06

W. L. DALLAS,

Asst. Meteorological Reporter

to the Govt. of India.

CALCUTTA,

The 9th March 1885.

ORDER.—Ordered that the papers be published in the Supplement to the *Gazette of India*.

E. C. BUCK,

Secy. to the Govt. of India.

DEPARTMENT OF FINANCE AND COMMERCE.

Operative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1884-85, and of the thirteen preceding years.
(IN THOUSANDS OF RUPEES.)

FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY.																								
Y.	BOMBAY.				SINDH.				MADRAS.				BRITISH BURMA.				TOTAL BARTIK INDIA.					YEAR.		
	On Imports of Liquors.	Total Reve- nue.	On Imports other than Liquors.	On Exports.	On Imports of Liquors.	On Imports other than Liquors.	On Exports.	Total Reve- nue.	On Imports of Liquors.	On Imports other than Liquors.	On Exports.	Total Reve- nue.	On Imports of Liquors.	On Imports other than Liquors.	On Exports.	Total Reve- nue.	On Imports of Liquors.	On Imports other than Liquors.	On Exports.	Total Reve- nue.				
.	9,67	99,36	5,74	41,09	4,22	54,05	1,04	1,26	2,04	4,34	3,46	11,53	12,85	27,84	1,55	4,06	17,79	23,40	21,46	1,27,51	1,48,97	60,02	2,08,99	1871-72.
.	10,92	99,94	5,11	40,48	3,39	48,98	97	1,16	1,84	3,97	3,56	11,27	10,34	25,17	2,78	4,77	28,32	35,87	23,34	1,21,14	1,44,48	69,45	2,13,93	1872-73.
.	10,27	91,33	5,85	45,55	3,63	55,03	1,22	93	1,13	3,28	3,44	12,72	13,26	23,42	3,03	4,79	22,32	30,14	23,81	1,24,66	1,48,47	60,73	2,09,20	1873-74.
.	10,36	98,72	6,51	45,29	4,23	56,03	1,04	83	1,48	3,35	3,37	12,30	12,41	28,08	3,49	6,30	15,44	25,23	25,27	1,35,05	1,60,32	51,09	2,11,41	1874-75.
.	12,03	99,65	6,77	42,10	4,21	53,08	1,22	96	1,14	3,32	4,25	12,39	10,44	27,08	3,45	4,86	25,75	34,06	27,72	1,28,82	1,56,54	60,65	2,17,19	1875-76.
.	12,01	91,10	7,78	39,36	1,09	48,23	1,34	71	31	2,36	4,93	10,96	6,20	22,09	3,81	5,04	22,10	30,95	29,87	1,16,26	1,46,13	48,60	1,94,73	1876-77.
.	13,26	1,07,21	7,92	45,48	1,24	54,64	1,73	84	44	3,01	5,52	9,09	2,23	16,84	4,55	5,97	20,13	30,65	32,98	1,35,87	1,68,85	43,50	2,12,35	1877-78.
.	11,87	90,04	7,78	41,56	2,17	51,51	1,75	57	29	2,61	4,98	8,56	4,41	17,95	6,03	6,56	22,33	34,92	32,41	1,16,07	1,48,48	48,55	1,97,03	1878-79.
.	11,39	79,90	8,73	36,93	2,23	47,89	3,02	70	32	4,04	4,66	8,46	7,43	20,55	6,34	6,54	26,01	38,89	34,14	1,07,25	1,41,42	49,85	1,91,27	1879-80.
.	12,10	82,21	8,11	51,41	2,41	61,93	4,50	1,14	23	5,87	4,80	9,62	7,08	21,50	4,42	7,72	31,74	43,88	33,93	1,24,73	1,58,66	56,73	2,15,39	1880-81.
.	12,31	76,69	9,35	44,14	1,77	55,26	3,65	1,21	40	5,26	4,58	8,88	4,37	17,83	6,79	7,50	33,52	47,81	36,68	1,08,88	1,45,56	57,29	2,02,85	1881-82.
.	13,08	31,33	9,59	41,01*	1,78	10,36	3,16	4	55	3,75	5,02	6	3,53	8,61	7,31	7	40,70	48,08	38,16	—70*	37,46	64,67	1,02,13	1882-83.
.	13,37	31,01	9,89	52	1,53	11,94	3,36	5	53	3,94	4,58	8	5,38	10,04	7,17	12	32,24	39,53	35,37	1,12	39,49	56,97	96,46	1883-84.
.	11,43	25,54	10,00	47	1,91	12,38	3,66	6	57	4,29	4,41	5	4,41	8,87	6,82	7	23,65	30,54	36,32	94	37,31	44,31	81,62	1884-85.

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;

Calcutta, 16th March 1885.

D. M. BARBOUR,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

PPLEMENT TO THE STATEMENTS OF PRICES CURRENT OF FOOD GRAINS FOR THE 2nd HALF OF JANUARY AND 1st HALF OF FEBRUARY 1886 PUBLISHED IN
PAGES 314, 315, 316, 317, 460 AND 461 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 21st FEBRUARY AND 14th MARCH 1885.

[illegible]

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY
(EXCLUDING SIND) FOR THE YEAR 1883-84.

No. 561., dated Fort William, the 13th March, 1885.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, Public Works Department, No. 17 W. I.—40, dated 28th January 1885, forwarding the above Report and the Local Government Resolution reviewing it.

OBSERVATIONS.—The expenditure during the year on Capital Account was R3,65,295, and the total outlay, both direct and indirect, under this head of charge, amounted at the close of the year under review to R1,51,10,680. The balance of unpaid interest is diminished by the abolition of interest accounts for all works not classed as Productive, and for the present year is shown as R47,38,373.

2. The revenue, direct or indirect, was by assessments R2,46,727, and by actual realizations R2,86,755, the maintenance charges, including those for collection of revenue, amounted to R1,70,089. The net profit from the working of the year was therefore R76,638, giving a return of 0.51 per cent. on a Capital outlay of R1,51,10,680.

3. The following table compares the areas irrigated, the revenue assessed and the working expenses for four years.

YEAR.	Acres irrigated.	Assessed revenue, direct and indirect.	Working ex- penses.	Profit from assessments.
		R	R	R
1880-81	34,495	2,80,652	1,47,995	82,657
1881-82	29,881	2,37,768	1,58,982	78,786
1882-83	28,735	2,79,649	1,66,870	1,12,779
1883-84	32,962	2,46,727	1,70,089	76,638

The decrease in assessed revenue is partly due to the introduction of a revised scale of water-rates; the rates for the different classes of irrigation have been generally reduced in the hope that the cultivators will be encouraged to use the water more freely, and this expectation will doubtless be realized as the new schedules become more generally known. There is a considerable decrease in indirect revenue owing to the cessation of the practice that previously prevailed of taking credit for savings in other Government Departments.

The increase in working expenses is entirely due to larger charges for establishment and collection; the result on the whole is that the incidence of the cost of maintenance on each acre irrigated amounts to R4.4 instead of R4.6 which was the figure for the previous year.

The necessity for the high establishment charges has not been explained in the report; they amount to 50 per cent. on the cost of works and repairs, and their incidence is particularly heavy on some of the individual works, such as the Mutha and Ojhar Canals, and Matoba, Shirsupal and Bhadalwadi Tanks. Continuous efforts should be made to sensibly reduce the maintenance charges which show a tendency to increase year by year.

4. The Government of India would invite attention to the very large balances of revenue that have still to be realized. In paragraph 26 of his report, the Chief Engineer states that the outstandings on the whole of the works amount to Rs52,376 which is 22 per cent. on the assessments for the year. The bulk of the uncollected revenue, Rs37,171, is due to the Mutha canals, and is recorded without any remark or explanation.

5. The rainfall of the year was good; at many of the works a very heavy fall is recorded at the beginning of the monsoon which filled the tanks to overflowing. In some instances the copious rainfall appears to have assisted in the extension of irrigation, and in others it is reported as having rendered artificial irrigation unnecessary. These varying results were doubtless due to the position and circumstances of the different works, but it would be satisfactory if the more important matters connected with individual irrigation works were noticed and explained by the Chief Engineer in his report. The level of the water in nearly all of the tanks is stated to have been higher at the close than at the beginning of the year, and there was therefore a prospect of increased irrigation from these works in the current year.

6. The increase of 4,227 acres in the irrigation of the year was under the following crops :—

DESCRIPTION.	Class I, perennial.	Class II, 8 months' crops.	Class III, 4 months' crops.	Class IV, monsoon dry.	Hot weather crops.
	Acres.	Acres.	Acres.	Acres.	Acres.
Sugarcane	130	...	...	...	...
Wheat . . . . .	...	827		...	...
Ground-nut . . . . .	...	794	...	...	...
Gram . . . . .	...	...	1,159	...	...
Bajri . . . . .	...	...	...	1,240	...
Chino, Rala and Wara . . . . .	...	...	...	107	...
Sundries . . . . .	...	...	...	441	...
Condiments		160			

whilst there was a decrease of 631 acres under other crops principally in rice which accounts for 329 acres. The greater part of the increase appears to be under the lower classes III and IV which are generally rated at Rs1-4 and 4 annas per acre respectively; this points to the necessity which has been urged in previous reviews for a more general provision of storage tanks and in the case of the Mutha canals justifies the increase to the capacity of Lake Fife which has already been approved by the Supreme Government. It would be convenient if in future reports the table of areas of principal crops were made more complete by the addition of information regarding the classes to which the crops belong, and in a separate table the rates that have been charged for the various classes on the different works during the year under report might be given.

7. It is a matter for regret that opportunities could not be found at any time during the year under review for carrying out systematic experiments with the object of gauging the loss of water from canals. It is evident from the results of the rough experiments on the channels of the Palkhed canals and under the Ekruk Tank, which are to be found in the separate reports by the local officers, that a very large percentage of the most valuable water of the year is absolutely lost, and opportunities might well be made for ascertaining definitely whether any and, if so, how much of this waste is preventible. It is not stated why, when opportunities offered in the cases alluded to above, they were not fully taken advantage of to obtain reliable results.

8. A full description of the very useful works which are classed as "Works for which only revenue accounts are kept" was given in a separate publication

of Part II of the Irrigation Revenue Report of the Bombay Government for 1881-82. A complete abstract is promised when the lists which are now being revised and corrected have been finished. The results of their working for two years are shown below :—

YEAR.	Gross revenue from all sources.	All charges.	Net receipts, direct and indirect.
	<i>R</i>	<i>R</i>	<i>R</i>
1882-83	4,45,843	2,45,530	2,00,313
1883-84	4,97,827	2,04,841	2,92,986

The increase in revenue and decrease in working expenses is very satisfactory.

ORDER—Ordered, that copies of this Resolution and of the Report be forwarded to the Department of Finance and Commerce, and to the Revenue and Agricultural Department for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Bombay for information and guidance, and that copies of the Report and of the Resolution be forwarded to the Local Governments and Administrations noted in the margin, in the Public Works Department, for information.

The Government of Madras, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces and British Burma.
The Foreign Department for communication to the Resident at Mysore, and the Chief Commissioner of Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General, Central India and Rajputana.

Ordered further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Government of India.

No. 17 W. I.—40, dated 28th January 1885.

RESOLUTION—By the Government of Bombay, P. W. Dept., Irrigation Branch.

Read the following :—

Memorandum from the Chief Engineer for Irrigation, No. 3810, dated 28th October 1884.
—Forwards the Irrigation Revenue Report of the Bombay Presidency, excluding Sind, for 1883-84, Parts I and II.

RESOLUTION.—This report has been nearly three months in the Press. Endeavour should be made in future to pass it through more expeditiously.

2. The total Capital outlay during the year has been *R*3,65,295, bringing the total Capital outlay up to the end of the year to *R*1,51,10,680.

3. No new works have been brought into operation during the year under review.

4. The total area irrigated under the existing new works is 32,962 acres. This shows an increase of 4,227 acres for the year, and for the most part in the *permanent irrigation* which is satisfactory.

5. The assessed Revenue is *R*2,46,727. This shows a decrease of *R*1,987 for the year, which is due to the reduction of water-rates ordered by the Secretary of State; but as the area of irrigation is certain to increase steadily under

the reduced rates, there will soon be a corresponding increase in the receipts on account of kharif and rabi dry crop irrigation. This falling off may be regarded therefore as temporary only.

6. The total working expenses are R1,70,089 against R1,66,870 in 1882-83.

7. The average rate for maintenance per acre irrigated is R3.80 against R4.37, the average water-rate per acre being R1.60 against R5.61 in 1882-83. It has thus cost R3.80 to maintain an irrigated acre yielding on the average R4.60, which must still be regarded as extremely high: but as explained in para. 5 *ante*, the water-rates this year have been largely reduced in view to the extension of the dry crop irrigation; and this accounts in some measure for the apparently high maintenance charge.

8. The gross area under command of the works is 417,430 acres and the net irrigable is 317,907. Of the latter 32,962 acres or 10.3 per cent. were actually irrigated during 1883-84.

9. The project for a storage reservoir at Tarla for the Krishna Canal should be no longer delayed.

10. Government concur with the Chief Engineer for Irrigation that the reports of the Executive Engineers in regard to the smaller works may advantageously be curtailed.

11. No opportunity should be lost of obtaining accurate information as to the loss of water in the canals by leakage, evaporation and absorption.

12. Under Part II, which deals with works in operation for which only Revenue Accounts are kept, a net revenue of R2,92,956 is exhibited, the gross receipts for the year being R4,97,827 and the working expenses R2,04,841.

13. The irrigated area was 138,468 acres. The average water-rate is thus R3.59 and the cost of maintenance per acre irrigated R1.48.

14. The total revenue credited in the Irrigation Department from *all* works in operation under Parts I and II in 1883-84 amounted to R7,44,554. The working expenses were R3,74,930, leaving a net revenue of R3,69,624.

15. Copies of the Report and of this Resolution thereon should, as usual, be forwarded to the Government of India and the Secretary of State.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 13. } CALCUTTA, SATURDAY, MARCH 28, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

The Bengal Tenancy Act, 1885.

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The Petroleum Bill, 1885.

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SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 26th March 1885.

No. 8.—Whereas the Secretary of State for India has by Resolution in Council declared the provisions of the Statute 33 Vic., Cap. 3, Section 1, to be, from and after the 1st October 1877, applicable to the territories forming the Chief Commissionership of Coorg;

And whereas the Chief Commissioner of Coorg has proposed to the Governor General in Council a draft of the following Regulation together with the reasons for proposing the same;

And whereas the Governor General in Council has taken such draft and reasons into consideration, and has approved of such draft, and the same has received the Governor General's assent;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*.

REGULATION No. I OF 1885.

A Regulation to amend the Coorg Courts Regulation, 1881.

WHEREAS it is expedient to amend the Coorg Courts Regulation, 1881; It is hereby enacted as follows:—

1. (1) This Regulation may be called the Coorg Courts Regulation, 1885; and

(2) It shall come into force at once.

2. In section 2 of the Coorg Courts Regulation, 1881, the words "and section 586 of the Code of Civil Procedure" shall be repealed, and section 586 of the said Code shall be revived.

3. In section 3 of the said Regulation, for the word "four" the word "five" shall be substituted; after the clause "(1) The Court of the Subahdár" the clause "(2) The Court of the Munsif" shall be inserted; and the present clauses (2), (3) and (4) shall be re-numbered (3), (4) and (5).

4. In section 5 of the said Regulation, after the word "Subahdárs" the words "and Munsifs" shall be added.

5. To section 5 of the said Regulation, the following shall be added:—

"Every person appointed by the Chief Commissioner to be a Subahdár or Munsif shall, in the same or other local area to which he may from time to time be posted, have the powers of a Court of a Subahdár or Munsif, as the case may be."

6. In sections 6 and 7 of the said Regulation, after the word "Subahdárs" the word "Munsifs" shall be added.

Substitution of new clauses for clause (c) of section 9 of same Regulation.

7. In section 9 of the said Regulation, for clause (c) the following clauses shall be substituted :—

"(c) The jurisdiction of a Munsif extends to all original suits in which the amount or value of the subject-matter in dispute does not exceed five hundred rupees."

"(d) The jurisdiction of a Súbahdár extends to all original suits in which the amount or value of the subject-matter in dispute does not exceed one hundred rupees :

"Provided that the Chief Commissioner may, from time to time, by notification in the official Gazette, extend the jurisdiction of any Munsif or Súbahdár to all original suits in which the amount or value of the subject-matter in dispute does not exceed, in the case of a Munsif, one thousand, and in the case of a Súbahdár, two hundred, rupees."

8. In section 11, clause (b), of the said Regulation, before the words "Assistant Commissioners" the words "Munsifs and" shall be added.

New sections added after section 12 of same Regulation.

9. After section 12 of the said Regulation the following sections shall be added :—

XIV of 1882. "12A. To section 585 of the Code of Civil Procedure the following shall be added, namely :—' Provided that in any case in which the decision of the Court of the Commissioner or Assistant Commissioner passed in appeal reverses or modifies the decree or order of the Court of original jurisdiction, and is not declared by any law for the time being in force to be final, the Court of the Judicial Commissioner may admit a second appeal if, on a perusal of the grounds of appeal and of copies of the judgments of the lower Courts, it is of opinion that a further consideration of the case is requisite for the ends of justice.'

"12B. In section 586 of the same Code, for the word 'five' the word 'three' shall be substituted; and to the same section the following shall be added, namely :—' Provided that the Court of the Judicial Commissioner may admit a second appeal in such suits when the amount or value exceeds one hundred rupees, if, on a perusal of the grounds of appeal and of copies of the judgments of the lower Courts, it is of opinion that a further consideration of the case is requisite for the ends of justice.'"

R. J. CROSTHWAITE,

Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 26th March 1885.

No. 111.—Mr. C. G. M. Kennedy, Extra Assistant Commissioner, is appointed to be a Supernumerary Assistant Commissioner of the 3rd Grade in Assam.

MEDICAL.

The 20th March 1885.

No. 116.—The services of Brigade-Surgeon S. M. Shircore, Civil Surgeon of Moorsshedabad, are replaced at the disposal of the Military Department, with effect from the 21st instant.

ECCLIASTICAL.

The 26th March 1885.

No. 46.—The Reverend H. O. Moore, M.A., a Junior Chaplain on the Bengal Establishment, reported his arrival at Calcutta on the forenoon of the 21st March 1885.

Mr. Moore's services are placed at the disposal of the Government of Bengal.

D. FITZPATRICK,

Offg. Secy. to the Govt. of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Calcutta, the 26th March 1885.

No. 242.—44-14 G.—ERRATUM.—In Notification No. 159, dated the 13th instant, for "forenoon" read "afternoon."

METEOROLOGY.

The 24th March 1885.

No. 42—10-8 Uteso.—Mr. W. L. Dallas, Assistant Meteorological Reporter to the Government of India, is granted privilege leave of absence for two months and twenty-three days, with effect from the 31st March 1885. This cancels Notification No. 29, dated the 13th instant, published in the *Gazette of India* of the 14th idem.

C. S. BAYLEY,

Offg. Under-Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 24th March, 1885.

No. 587 G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. B. Mühry as Consul for Denmark at Akyab.

No. 599 G.—The Governor-General in Council is pleased to extend Act XVI of 1874 to the Civil and Military Station of Bangalore.

The 25th March, 1885.

No. 609 G.—Surgeon A. W. D. Leahy, Indian Medical Service, Officiating Medical Officer, Malwa Bhil Corps, is appointed to be Medical Officer in Kashmir, with effect from the date of assuming charge.

No. 615 G.—Surgeon G. J. Ward, Medical Officer, 5th Regiment, Bombay Native Infantry, is appointed to be on duty connected with the supervision of the sanitary arrangements at Ujjain during the Singhasht fair, with effect from the date of assuming charge.

The 26th March, 1885.

No. 619 G.—During the absence of the Governor-General in Council from Calcutta, the Assistant Secretary in the Military Department at the Presidency will have charge of that portion of the Foreign Department which is left in Calcutta.

No. 623 G.—The services of Lieutenant P. A. Watson, Officiating Wing Officer and Officiating Adjutant of the Bhopal Battalion, are replaced at the disposal of the Military Department, with effect from the 24th February 1885.

EXTERNAL.

The 25th March, 1885.

No. 451 E.—The Governor-General in Council is pleased to extend the provisions of the Indian Stamp Act (Act I of 1879), so far as the same may be applicable, to the districts within the Biluchistan Agency.

No. 453 E.—The Governor-General in Council is pleased to extend the provisions of the Indian Court Fees Act (Act VII of 1870), so far as the same may be applicable, to the districts within the Biluchistan Agency.

The 26th March, 1885.

No. 455 E.—In supersession of Notification No. 2778 E. P., dated the 19th December, 1879, published in the *Gazette of India*, dated the 20th December, 1879, the Governor-General in Council is pleased to publish the following Notification:—

In exercise of the power conferred by Section 4 of Act XXI of 1879 (The Foreign Jurisdiction and Extradition Act, 1879) and all other powers enabling him in this behalf, the Governor-General in Council, with the assent of His Highness the Khan of Kelat, is pleased (a) to direct that, in the administration of civil justice in the district of Quetta, the Code of Civil Procedure shall be taken as a general guide, and (b) to make the following arrangements, that is to say:—

- (1) The Political Agent for the time being in charge of the district of Quetta shall have power to try all original suits within the said district, whatever be the amount or value of the subject matter; and for the purposes of all enactments for the time being in force, the Court of the said Political Agent shall be deemed to be the Court of the District Judge.
- (2) The Extra Assistant Commissioner of Quetta, for the time being, shall have power to try all original suits within the said District when the amount or value of the subject matter does not exceed ten thousand rupees.
- (3) The Munsiff at Quetta (if any), for the time being, shall have power to try all original suits within the said District, when the amount or value of the subject matter does not exceed three hundred rupees.
- (4) The Tahsildar of Quetta, for the time being, shall have power to try all original suits within the said District, when the amount or value of the subject matter does not exceed three hundred rupees.

(5) For the purposes of Section 540 of the Code of Civil Procedure—

- (I) the Court of the Extra Assistant Commissioner, Quetta, for the time being shall be the Court authorised to hear appeals from the decisions of the said Munsiff and Tahsildar;
- (II) the Court of the Political Agent for the time being shall be deemed to be the Court authorised to hear appeals from the decisions in original suits decided by the said Extra Assistant Commissioner;
- (III) the Court of the Agent to the Governor-General, for the time being, shall be deemed to be the Court authorised to hear appeals from the decisions of the said Political Agent.

(6) For all the purposes of the said Code the Agent to the Governor-General shall exercise the powers of a High Court.

The 26th March, 1885.

No. 457 E.—In exercise of the power conferred by Section 4 of Act XXI of 1879 (The Foreign Jurisdiction and Extradition Act, 1879), and all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct (a) that in the administration of civil justice in the District of Pishin the Code of Civil Procedure shall be taken as a general guide; and (b) to make the following arrangements, that is to say:—

- (1) The Political Agent, for the time being, in charge of the District of Pishin shall have power to try all original suits within any part of the said District whatever be the amount or value of the subject matter; and for the purposes of all enactments for the time being in force, the Court of the said Political Agent shall be deemed to be the Court of the District Judge.
- (2) The Tahsildar of Pishin, for the time being, shall have power to try all original suits within the said district when the amount or value of the subject matter does not exceed five hundred rupees.
- (3) The Munsiff in Pishin (if any), for the time being, shall have power to try all original suits within the said District when the amount or value of the subject matter does not exceed three hundred rupees.
- (4) For the purposes of the Code of Civil Procedure—
 - (I) the Court of the Political Agent for the time being shall be the court authorised to hear appeals from the decisions of the said Tahsildar and Munsiff;
 - (II) the Court of the Agent to the Governor-General for the time being shall be deemed to be the Court authorised to hear appeals from the decisions of the said Political Agent.
- (5) For all the purposes of the said Code the Agent to the Governor-General shall exercise the powers of a High Court.

H. M. DURAND,
to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

CODES.

Calcutta, the 27th March 1885.

No. 1596.

CIVIL PENSION CODE.

Section 86.

Page 41.

Add the following note to this section :—

(Note.—The same procedure should be observed in the grant and payment of pensions for service treated as qualifying under this section as is prescribed for pensions payable from general revenues.)

SEPARATE REVENUE.

POST OFFICE.

POSTAGE RATES.

INLAND.

The 27th March 1885.

No. 1547.—In Notification No. 18, dated 28th March 1881, it was ruled that the first-half of an Inland Reply Post-card shall be posted with the second or Reply portion attached to it, and that if this rule is infringed, the first portion of the post-card in question shall be charged on delivery with half an anna.

The Governor General in Council is now pleased to direct that the Notification referred to above shall be rescinded with effect from the 1st of April 1885.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTIONS AND REMISSIONS.

The 27th March 1885.

No. 1550.—Whereas, under the terms of Notification in the Department of Finance and Commerce, No. 3646, dated the 13th November 1880, the Municipality of Pen in the District of Kolaba has paid into the Government treasury a sum of Rupees fifty as composition for the Stamp duty chargeable on a sum of Rupees 10,000 which the said Municipality was authorized to borrow and which has been raised by the issue of the under-mentioned debentures dated the 1st March 1885, viz. :—

Nos. 1 to 20 at Rupees 500 each,—Rupees 10,000 :

In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor General in Council has exempted the abovementioned debentures from any Stamp duty with which they might otherwise be chargeable, whether on issue, renewal, or subdivision.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 27th March, 1885.

APPOINTMENTS.

No. 165.—MEDICAL DEPARTMENT—

Surgeon-General C. D. Madden, Medical Staff, appointed to the Bengal Presidency, having reported his arrival at Fort William, to be Surgeon-General, Her Majesty's Forces, Bengal, with effect from the 21st March, 1885, *vice* Surgeon-General Sir A. D. Home, K.C.B., V.C.

No. 166.—The undermentioned Surgeons, appointed to the Bengal Establishment in G. G. O. No. 529 of 1884, reported their arrival at Bombay on the date specified :—

John Henry Tull Walsh and Harold Hendley,—
7th November, 1884.

No. 167.—PUNJAB FRONTIER FORCE—

2nd Punjab Infantry.

The following direct appointment is made, with effect from date of joining :—

Kurban Ali Khan to be Jemadar on probation, *vice* Jemadar Narain Singh, promoted.

FURLOUGH AND LEAVE.

No. 168.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Major-General His Royal Highness A. W. P. A. Duke of Connaught and Strathearn, K.G., K.T., &c., Rifle Brigade, Commanding the Meerut Division, (p.a.) for four months, under Art. 822, Army Regulations, India, Volume I, Part I, with effect from the 3rd April, 1885.

Lieutenant-Colonel J. R. Maret, Bengal S. C., Sub-Judge, 1st grade, Officiating District Judge, 3rd grade, North-Western Provinces and Oudh, (p.a.) for one year and 182 days, under rule IX of the regulations of 1868.

Deputy Surgeon-General A. M. Dallas, Inspector-General of Civil Hospitals, Punjab, (m.c.) for 182 days, under Art. 814, Army Regulations, India, Volume I, Part I.

Sub Conductor P. Collins, Supervisor, 1st grade, Military Works Department, (m.c.) for one year, under rule VI of the regulations of 1875.

No. 169.—Lieutenant H. Melvill, Bombay S. C., has been granted by the Secretary of State for India an extension of furlough, (m.c.) for three months.

No. 170.—Conductor S. Durrell, Ordnance Department, is granted leave in India for seven days, under rule X of the regulations of 1875, with effect from the 11th October, 1884.

PROMOTIONS.

No. 171.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel Charles Edward Fisher, Bombay S.C.,—28th March, 1885.

BENGAL STAFF CORPS.*To be Major.*

Captain-Joseph Seymour Biscoe,—24th March, 1885.

To be Captains.

Lieutenant Francis Macdonald Drury,—26th March, 1885.

Lieutenant Charles John Dennys,—26th March, 1885.

Lieutenant Edward William Dun,—28th March, 1885.

No. 172.—MEDICAL DEPARTMENT—

The following promotions are made, subject to Her Majesty's approval:—

To be Surgeon-General.

Deputy Surgeon-General Benjamin Simpson, M.D., *vice* Surgeon-General J. M. Cunningham, M.D., whose tour of service is about to expire, with effect from the 29th March, 1885.

To be Deputy Surgeon-General.

Brigade Surgeon John Brake, *vice* Deputy Surgeon-General B. Simpson, M.D., promoted, with effect from the 29th March, 1885.

No. 173.—NATIVE ARMY—*12th Bengal Infantry.*

Subadar Ramadhar Panday to be Subadar Major, *vice* Subadar-Major Akram Khan, dismissed,—19th February, 1885.

No. 174.—PUNJAB FRONTIER FORCE—*4th Punjab Infantry.*

Jemadar Narathu to be Subadar; Havildar Budha Singh to be Jemadar, with effect from 6th February, 1885, *vice* Subadar Nihal Singh, invalided.

MILITARY WORKS DEPARTMENT.**PROMOTIONS.**

No. 175.—The following temporary promotions are made in the Military Works Department, with effect from the 1st January, 1885:—

From Assistant Engineer, 1st grade, to Executive Engineer, 4th grade.

Captain R. V. Phillpotts, R.E.

The 25th March 1885.

No. 91.—The Governor General in Council is pleased to order the following promotions and reversions among the Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified:—

Names.	From	To	With effect from	Nature of promotion.
Leslie, M.	Executive Engineer, 3rd Grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd Grade.	Jan. 1st, 1885	Permanent.
Newton, W. G.	Executive Engineer, 4th Grade, sub. <i>pro tem.</i>	Executive Engineer, 4th Grade.	Ditto	Ditto.
Jewett, T. H.	Executive Engineer, 4th Grade, temporary rank.	Executive Engineer, 4th Grade.	Ditto	Sub. <i>pro tem.</i>
Swinnerton, R. A. W.	Assistant Engineer, 1st Grade.	Executive Engineer, 4th Grade.	Ditto	Temporary.
Bolinarayan Borrah	Assistant Engineer, 2nd Grade.	Assistant Engineer, 1st Grade.	Ditto	Permanent.
Higgins, A. F.	Executive Engineer, 2nd Grade, sub. <i>pro tem.</i>	Executive Engineer, 3rd Grade.	Feb. 1st, 1885.	
Jewett, T. H.	Executive Engineer, 4th Grade, sub. <i>pro tem.</i>	Executive Engineer, 4th Grade, temporary rank.	Ditto.	
Swinnerton, R. A. W.	Executive Engineer, 4th Grade, temporary rank.	Assistant Engineer, 1st Grade.	Feb. 20th, 1885.	

Captain G. M. Porter, R.E.

Captain H. J. W. Jerome, R.E.

Captain F. Peel, R.E.

Lieutenant H. Appleton, R.E.

G. CHESNEY,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.**

Fort William, the 23rd March 1885.

No. 87.—Mr. W. Innes is appointed to Class II of the Superior Revenue Establishment of State Railways, with effect from the 1st July 1884, and is placed at the disposal of the Director General of Railways.

No. 88.—During the absence of the Governor General in Council from the Presidency, the Assistant Secretary in charge of the Military Department of the Government of India will have charge of that portion of the Government of India, Public Works Department, which is left at the Presidency.

No. 89.—The services of Mr. R. B. Buckley, Executive Engineer, 1st Grade, Officiating Under-Secretary to the Government of India, Public Works Department, Civil Works Branch, are replaced at the disposal of the Government of Bengal, with effect from the afternoon of the 27th March 1885.

The 24th March 1885.

No. 90.—Mr. J. S. Partridge, Deputy Examiner, is appointed to officiate as Examiner of Guaranteed Railway Accounts, Bombay, during the absence of Major W. I. LeBreton, B.S.C., on privilege leave, or until further orders.

No. 92.—Mr. F. Rawson, Deputy Examiner of Accounts, is transferred from the Office of the Examiner, Public Works Accounts, Bengal, to that of the Examiner of Guaranteed Railway Accounts, Calcutta.

No. 93.—Mr. W. E. Curry, Deputy Examiner of Accounts, is transferred from the Office of Examiner, Public Works Accounts, Madras, to that of the Examiner of Accounts, Indus Valley State Railway.

The 27th March 1885.

No. 94.—Mr. A. G. Harrison, Deputy Examiner of Accounts, North-Western Provinces and Oudh, is appointed to officiate as Examiner of Imperial State Railway Accounts, North-Western Provinces and Central India, during the absence of Mr. W. Brand on privilege leave, or until further orders.

W. S. TREVOR, Colonel, R.E.,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 28, 1885.

•  Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th March 1885.

From the 11th April next, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Reports, will be published at Simla. After the 4th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher, at Simla.

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Parts IV and V of the *Gazette of India*, containing the Acts and Bills of the Legislative Council, may be subscribed for separately from the other Parts of the *Gazette*. The annual subscription for the two Parts is Rs 5 per annum, payable in advance. When sent by post, Rs 2-8 per annum additional will be charged for postage.

By an order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

NOTICE.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 25th March 1885.

No. 503.—With reference to this Department Notification No. 501, dated 6th March 1885, the Christian names of Mr. Powell are George Herbert.

G. C. DEPRÉE, Colonel,

Surveyor General of India.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 23rd March 1885.

No. 12.—Mr. W. McGregor, Superintendent, 2nd Grade, is allowed furlough partly in and partly out of India for eighteen months, under Sections 50 and 67 of the Civil Leave Code, with effect from the forenoon of the 22nd September 1884.

This cancels Notification No. 5, dated 3rd October 1884.

The 25th March 1885.

Offices reported opened and closed during the month of February 1885 :—

Name of Station.	Where situated.	Date.	REMARKS.
<i>Departmental.</i>			
Coimbatore	Madras Presdy.	12 Feb.	Opened.
Hansi	Punjab	2 "	Ditto.
Karur	Madras Presdy.	25 "	Ditto.
Serampore	Bengal	2 "	Ditto.
Solon	Punjab	27 "	Ditto.
<i>Railways, &c.</i>			
Bisakopi	Assam Ry.	13 Feb.	Opened.
Dum-Duma	Ditto	13 "	Closed.
Harsauli	Rajputana-Malwa Ry.	1 Jan.	Opened.
Machua	Lower Ganges Canal.	13 Feb.	Ditto.
Mahanuddy	Darjeeling-Himalayan Ry.	11 "	Ditto.

A. J. LEPPOC CAPPEL,
Director General of Telegraphs in India.

**AGENT TO THE GOVERNOR GENERAL
FOR CENTRAL INDIA.**

NOTIFICATION.

Indore Residency, the 16th March 1885.

No. 696.—Major A. H. S. Neill, 2nd-in-Command, 2nd Regiment, Central India Horse, on return from furlough, assumed charge of the Political Assistancy, Goona, from Lieutenant-Colonel M. G. Gerrard, C.B., on the forenoon of the 1st March 1885.

By Order,
D. ROBERTSON, *Captain,*
1st Asst. Agent to the Govr. Genl.
for Central India.

**AGENT TO THE GOVERNOR GENERAL
FOR RAJPUTANA.**

NOTIFICATIONS.

Abu, the 20th March 1885.

No. 649 G.—Captain F. G. Alexander, Officiating 2nd-in-Command of the Erinpura Irregular Force, is granted privilege leave for two months, with effect from the 20th of March 1885, or such subsequent date as he may avail himself of the same.

The 21st March 1885.

No. 662 G.—With reference to Foreign Department Notification No. 311 G., dated the 14th of February 1885, Thakur Lachman Singh assumed charge of his duties as Attaché to the Agent to the Governor General in Rajputana, on the forenoon of the 12th March 1885.

By Order,
W. H. C. WYLLIE,
1st Asst. Agent to the Govr. Genl.

**CHIEF COMMISSIONER OF AJMERE-
MERWARA.**

NOTIFICATIONS.

Mount Abu, the 18th March 1885.

No. 289.—With reference to this Office Notification No. 222, dated the 28th of February 1885, it is hereby notified that Mr. R. M. Dane, C.S., resumed charge of the Office of Assistant Commissioner of Ajmere from Lieutenant W. H. Cornish, on the forenoon of the 4th March 1885.

The 19th March 1885.

No. 293.—The privilege leave granted in this Office Notification No. 159, dated the 13th February 1885, to Mr. F. L. Reid, Principal of the Government College, and Inspector of Schools, Ajmere, of which he availed himself on the afternoon of the 14th idem, is commuted to one year's extraordinary leave without allowances, under Section 141 of the Civil Leave Code.

By Order,
W. H. C. WYLLIE,
1st Asst. to the Chief Commr.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 25th March 1885.

No. 39.—CORRIGENDA.—Omit the words *sub. pro tem.* after Executive Engineer, 2nd Grade, from Director General of Railways' Notification No. 28, dated the 4th March 1885, granting furlough to Mr. W. Wiseman, Executive Engineer, 2nd Grade; and in Director General of Railways' Notification No. 21, dated 12th February 1885, cancelling Mr. J. H. Handley's posting to the Sind-Pishin State Railway, for Notification No. 5 of the 2nd idem, read Notification No. 4 of the 2nd idem.

F. S. STANTON, *Colonel, R.E.,*
Director General of Railways.

TREASURE TROVE.

Notice is hereby given under Section 5 of the Indian Treasure Trove Act, VI of 1878, that a treasure consisting of Pudua fanams (gold coins) was discovered, in the month of September 1884, in Olavanna Amsam, Calicut Taluk, in the district of Malabar, by Panthanthodyil, Unnikatti of the said Amsam, and that only six fanams, valued at Rs. 1-12, have been recovered.

All persons claiming the abovementioned six fanams are hereby required to appear personally or by agent before the Collector of Malabar, at Calicut, on the 1st June 1885, in order to the matter being enquired into and determined according to the provisions of the Treasure Trove Act.

_____,
for Collector.
MALABAR COLLECTOR'S OFFICE,
CALICUT,
The 27th January 1885.

Statement of the Affairs of the Bank of Bengal for the week ending 24th March 1885.

LIABILITIES.			ASSETS.		
	R	a. p.		R	a. p.
Capital paid-up	2,00,00,000	0 0	Government Securities	52,84,563	0 0
Reserve Fund	41,58,181	4 4	Other authorized Investments	46,67,540	0 0
	R	a. p.	Loans on Government and other authorized Securities	94,29,040	11 0
Public Deposits at Head Office	87,28,674	1 3	Accounts of Credit on Government and other authorized Securities	90,97,614	12 7
Public Deposits at Branches	96,71,308	15 5	Bills discounted and purchased	1,72,31,139	11 0
Other Deposits at Head Office and Branches	2,79,36,896	11 1	Balances with other Banks	4,92,171	13 11
Bank Post Bills, &c.	5,65,355	1 2	Bullion	26,250	15 1
Sundries	12,71,754	5 4	Dead Stock	11,64,751	10 2
			Stamps	11,282	4 0
			Sundries	6,23,479	15 6
				4,79,67,834	13 3
				R	a. p.
			Cash and Currency Notes at Head Office	1,03,61,935	12 1
			Cash and Currency Notes at Branches	1,40,02,399	13 3
				2,43,64,335	9 4
				RUPREES	7,23,32,170 6 7
				RUPREES	7,23,32,170 6 7

BANK OF BENGA,
Calcutta, 26th March 1885.

D. FRASER,
Offg. Chief Acctt.

By order of the Directors,

R. HARDIE,
Secy. & Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 50'6.

Report of a Deserter from the 2nd Battalion,
Liverpool Regiment of Infantry, dated at Fort
William, this 22nd day of March 1885.

Number, Rank, and Name,—
No. 13Bde.—1916, Private
Joseph McGrath.
Age,—24 years 7 months.
Size,—5 feet 7½ inches.
Colour of—
Complexion, fresh; Hair,
brown; Eyes, hazel.
Date of Desertion,—15th
March 1885.
Place of Desertion,—Fort
William, Calcutta.
Date of Enlistment,—31st
July 1879.

At what Place Enlisted,—
Liverpool.
Parish and County in which
Born,—Liverpool, Liver-
pool, Lancaster.
Marks,—None.
Trade,—Labourer.
Coat or Jacket,—
Waistcoat,—
Breeches or }
Trowsers,— }
REMARKS,—Leave to 5 A.M.,
15th March 1885.
Under 3 years' service.

A. A. LEMESURIER, Colonel,
Comdg. 2nd Battn., Liverpool Regt.

Report of a Deserter from the 14th Regiment of
Hussars, dated at Secunderabad, this 18th day of
March 1885.

Number, Rank, and Name,—
No. 2144, Private Harry
Mitchell.
Age,—21 years 4 months.
Size,—5 feet 6½ inches.
Colour of—
Complexion, fresh; Hair,
light brown; Eyes, blue.
Date of Desertion,—15th
March 1885.
Place of Desertion,—Secun-
derabad.
Date of Enlistment,—5th
March 1883.

At what Place Enlisted,—
Merthyr, Tydvil.
Parish and County in which
Born,—Painswick, Glou-
cester.
Marks,—Mole, right side
of chin.
Trade,—Labourer.
Coat or Jacket,—
Waistcoat,—
Breeches or }
Trowsers,— }
REMARKS,—
Under 3 years' service.

J. H. KNOX, Lieut.-Colonel,
Comdg. 14th Hussars.

Report of a Deserter from the 2nd Battalion,
Liverpool Regiment of Infantry, dated at Fort
William, this 23rd day of March 1885.

Number, Rank, and Name,—
No. F3Bde.—2237, Private
James Quinn.
Age,—22 years 8 months.
Size,—5 feet 6½ inches.
Colour of—
Complexion, fresh; Hair,
light brown; Eyes,
hazel.
Date of Desertion,—17th
March 1885.
Place of Desertion,—Fort
William, Calcutta.
Date of Enlistment,—10th
July 1880.

At what Place Enlisted,—
Warrington.
Parish and County in which
Born,—Widnes, Widnes,
Lancaster.
Marks,—Scar on buttock.
Trade,—Labourer.
Coat or Jacket,—
Waistcoat,—
Breeches or }
Trowsers,— }
REMARKS,—Leave to 2 A.M.,
17th March 1885.
Under 5 years' service.

A. A. LEMESURIER, Colonel,
Comdg. 2nd Battn., Liverpool Regt.

Weekly Statement of Silver tendered, of Certificates
issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTI- MATED VALUE.	CERTIFICATES ISSUED OF		BALANCE OF BULLION		
		General Treasury.	Currency Depart- ment.	Under Assay.	Assayed	Held on account of the Cur- rency De- partment.
1885.						
Mar. 16	1,953	45,351	1,78,010	2,840	1,71,84,082	95,63,491
" 17	1,953	45,351	2,509	2,410	1,21,41,240	95,18,773
" 18	1,953	45,351	2,509	2,410	1,20,70,240	94,78,168
" 19	1,953	45,351	2,509	2,410	1,20,24,240	94,33,610
" 20	1,953	45,351	2,509	2,410	1,19,54,023	93,91,399
" 21	4,39,068	50,892	3,001	4,41,111	1,19,10,007	93,41,501

R. V. RIDDELL, Major, R.E.,
Mint Master.

CALCUTTA MINT,
The 23rd March 1885.

No. 2413.—Account of Revenue and Expenditure of the Government of India for the first eight

N.B.—Amounts are converted into

	REVENUE.	Estimates, 1884-85.	April 1883 to November 1883.	April 1884 to November 1884.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		£	£	£	£	£
I	Land Revenue *	22,396,600	10,241,679	9,895,908	...	345,774
II	Opium	8,594,200	6,275,960	5,775,277	...	500,683
III	Salt	6,328,900	4,030,974	4,174,815	143,841	...
IV	Stamps	3,533,000	2,289,061	2,341,467	52,406	...
V	Excise	3,796,900	2,500,229	2,610,479	110,250	...
VI	Provincial Rates	2,740,300	1,458,032	1,417,741	...	40,291
VII	Customs	1,289,500	687,761	561,930	...	125,831
VIII	Assessed Taxes	518,100	472,526	463,422	...	9,104
IX	Forest	1,052,000	479,417	445,082	...	34,335
X	Registration	265,600	176,932	191,683	14,751	...
XI	Tributes from Native States . .	695,900	268,285	255,136	...	13,149
XXII	Post Office	1,059,000	666,684	683,998	17,314	...
XXIII	Telegraph	547,700	281,814	280,708	...	1,106
XIV	Mint	102,200	44,770	66,188	21,418	...
XV	Law and Justice	617,900	337,692	333,392	...	4,300
XVI	Police	308,800	196,861	200,930	4,069	...
XVII	Marine	205,900	116,967	86,385	...	30,582
XVIII	Education	198,700	129,021	122,624	...	6,397
XIX	Medical	46,100	28,885	30,377	1,492	...
XX	Scientific and other Minor Depart- ments.	75,700	47,456	45,791	...	1,665
XXI	Interest	643,100	397,223	392,187	...	5,036
XXII	Receipts in aid of Superannuation, &c.	194,200	96,350	91,598	...	4,752
XXIII	Stationery and Printing . .	53,000	26,962	25,703	...	1,259
XXIV	Miscellaneous	248,300	142,390	161,440	22,050	...
	<i>Productive Public Works.</i>	55,511,600	31,393,931	30,657,258	...	736,673
XXV	State Railways (Gross Earnings) .	3,716,900	1,929,240	2,299,985	370,745	...
	East Indian Railway (Gross Earn- ings).	4,860,000	3,338,344	2,705,808	...	632,536
XXVI	Guaranteed Railways (Net Traffic Receipts).	3,613,000	2,815,766	2,684,324	...	131,442
XXVII	Irrigation and Navigation (direct Re- ceipts).	942,600	510,178	611,704	101,526	...
	<i>Unproductive Public Works.</i>					
XXIX	State Railways	196,100	77,243	150,918	73,675	...
XXX	Southern Mahratta Railway . .	...	...	14,782	14,782	...
XXXI	Irrigation and Navigation . .	140,700	87,546	83,683	...	3,863
XXXII	Military Works	37,700	25,521	24,201	...	1,320
XXXIII	Civil Buildings, Roads, and Services	520,600	277,798	307,435	29,637	...
XXXIV	Army	810,000	512,371	463,493	...	48,878
XXXV	Military Operations in Egypt . .	...	3,616	...	...	3,616
		70,339,200	40,971,554	40,003,591	...	967,963
	England, including Army, Public Works, &c.	221,200	190,416	172,461	...	17,965
	GRAND TOTAL . .	70,560,400	41,161,970	40,176,042	...	985,928

months of the year 1884-85, as compared with the corresponding period of 1883-84.
sterling at £10 to the pound sterling.

	EXPENDITURE.	Estimates, 1884-85.	April 1883 to Nov. 1883.	April 1884 to Nov. 1884.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		£	£	£	£	£
1	Interest on Ordinary Debt†	3,798,300	2,658,915	2,709,257	50,342	...
2	Do. on other Obligations	470,300	110,063	192,785	82,722	...
3	Refunds and Drawbacks	220,400	148,870	126,903	...	21,976
4	Assignments and Compensations	1,240,100	579,027	569,903	...	9,124
5	Land Revenue	3,340,100	1,993,370	2,23,191	30,121	...
6	Opium (including cost of production)	2,352,000	1,594,462	2,601,908	1,070,506	...
7	Salt (do. do.)	521,700	307,317	303,792	...	3,525
8	Stamps	85,600	52,470	57,399	4,929	...
9	Excise	98,600	61,650	65,313	3,663	...
10	Provincial Rates	53,000	36,477	71,636	35,159	...
11	Customs	112,000	90,548	92,184	1,636	...
12	Assessed Taxes	13,800	10,208	9,529	...	679
13	Forests	724,000	349,748	368,661	18,913	...
14	Registration	176,500	113,490	117,968	4,478	...
15	Post Office	1,146,500	741,240	734,815	...	6,425
16	Telegraph	628,700	319,934	330,324	10,390	...
17	Mint	73,400	47,712	47,569	...	143
18	General Administration	1,343,200	863,614	880,736	17,122	...
19	Law and Justice	3,376,700	2,120,572	2,155,321	34,749	...
20	Police	2,793,900	1,755,514	1,805,501	49,987	...
21	Marine (including River Navigation)	381,000	218,993	212,251	...	6,747
22	Education	1,237,100	742,653	756,939	14,286	...
23	Ecclesiastical	167,100	103,121	108,168	5,047	...
24	Medical	722,900	459,988	467,862	8,874	...
25	Political	548,200	268,440	306,293	127,853	...
26	Scientific and other Minor Departments	428,600	326,099	332,169	6,070	...
27	Territorial and Political Pensions	675,300	452,927	422,160	...	30,467
28	Civil Furlough and Absentees Allowances	900	43	9,752	9,339	...
29	Superannuation Allowances and Pensions	783,900	519,078	558,459	39,381	...
30	Stationery and Printing	383,300	233,492	239,968	6,476	...
31	Miscellaneous	268,600	186,376	167,777	...	18,593
32	Famine Relief . . . . .	...	4,937	3,124	...	1,813
33	Protective Works—Railways	1,138,600	195,713	611,576	415,863	...
34	Do. do. Irrigation	310,100	174,274	121,344	...	52,930
35	Reduction of Debt	301,300	...	...	...	...
49	Exchange on transactions with London	3,538,106	2,223,738	1,625,811	...	597,927
<i>Productive Public Works.</i>		33,483,800	20,064,557	21,362,308	1,297,751	...
36	State Railways (Working Expenses)	2,027,700	1,090,424	1,326,164	235,740	...
	East Indian Railway (Working Expenses)	2,052,500	1,317,937	1,293,596	...	24,341
37	Guaranteed Railways (Surplus Profits, Land and Supervision).	530,000	599,938	459,211	...	140,727
38	Irrigation and Navigation (Working Expenses).	562,100	317,763	354,359	36,596	...
39	Charges in respect of Capital— (c) Guaranteed Railways Interest	5,300	9,448	10,015	567	...
<i>Unproductive Public Works.</i>						
40	State Railways (Capital Account)	166,700	50,814	83,838	33,024	...
41	Do. (Working and Maintenance)	176,700	73,592	102,609	29,017	...
42	Subsidized Railways	66,200	26,137	22,590	...	3,547
	Southern Mahratta Railway	89,500	42,893	87,478	41,585	...
43	Frontier Railways	—73,000	21,290	115,938	94,648	...
44	Irrigation and Navigation	752,200	493,501	397,277	...	6,224
45	Military Works	919,200	561,125	517,730	...	43,395
46	Civil Buildings, Roads, and Services	3,882,200	2,352,242	2,118,023	...	234,219
47	Army	12,121,300	7,778,178	7,811,256	33,078	...
48	Military Operations in Egypt . . . . .	...	42,596	...	...	42,596
		56,762,400	31,752,435	30,962,392	1,309,957	...
England, including Army, Public Works, Guaranteed Interest, &c.		13,093,200	9,849,855	10,235,388	386,533	...
		70,755,600	44,602,290	46,297,780	1,695,490	...
<i>Productive Public Works—Capital Expenditure.</i>						
In India—						
50	State Railways	1,239,900	971,395	823,297	...	148,098
	East Indian Railway	540,000	162,471	225,365	62,894	...
51	Irrigation and Navigation	948,300	379,022	357,685	...	21,337
52	Miscellaneous Public Improvements . . . . .	...	18,591	...	...	18,591
In England—						
	State Railways	1,012,000	487,867	490,032	2,165	...
	East Indian Railway . . . . .	...	338,951	277,238	...	61,713
	Eastern Bengal Railway	1,023,700	...	972,680	...	...
	Irrigation and Navigation	500	9,467	3,756	...	5,711
		4,764,400	2,367,764	3,150,083	782,319	...
GRAND TOTAL		75,520,000	46,970,054	49,417,863	2,477,809	...

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regt. No.	No. of Note.	Value.	Name of Claimant.
		Rs.	
45	B 45-51490	1,000	A. Varadarajulu Nayadu, Arni.

FORT ST. GEORGE.

The 16th March 1885.

W. T. PIERCY,

Off. Asst. Accountant Genl.,

In charge of Paper Currency Dept.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 20th March 1885.

POSTAL CIRCLE, BEHAR.

No. 15032.—Mr. J. Hogan is appointed to officiate as Superintendent of Post Offices, Purneah Division.

The 23rd March 1885.

EXCHANGE OF PARCELS WITH VICTORIA.

From the 1st April 1885, parcels may be exchanged between India and the Colony of Victoria (Australia).

2. The conditions governing the limits of size and weight, the contents, and the rates of postage of parcels sent from India to Victoria, will be the same as those laid down in Section IV of the *Postal Guide* for parcels sent from India to the United Kingdom.

3. Parcels sent from India to Victoria may not exceed £50 in value.

4. Each parcel should be accompanied by a declaration of its contents and their value, in the prescribed form.

5. Prepayment of postage on parcels despatched from India will ensure the free conveyance of the parcels only to such places in Victoria as are accessible by rail or coach; and any charges incurred for the further transmission of parcels to places not so accessible will be recovered from the addressees in Victoria.

A. U. FANSHAWE,

Off. Director General of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 24th March 1885.

Bordello, Madame.	LeTourneux, B.	Peck, E. W.
Camilari, Constantino	Levidis, Dimitri.	Ponticoulu, Marcus.
Elga.	Lightbourn, Alonza.	Pratt, C. H.
Cunell, Norman.	Lloyd, M. H.	Pre-ott, H. E.
Damate, Michael.	Meik, J.	Schloch, Elias.
Erskine, Mrs.	Molloy, Mackintosh &	Scott, David (C.M.)
Hardinge & Co.	Dallas, Messrs.	Siamotti & Co.
Holmes, Mr. (photographer.)	Moore, Lieut.-Col. Chas. Smart & Co., E.	
Jack, Mrs. E.	Alfred.	

Letters marked "Care of Post Office."

Alexander, D. D.	Grün, Otto.	Puxley, J. L.
Beech, R.	Hall, T. L.	Radwell, Chas. H.
Beresford, Fred.	Heberlet, A. F.	Regnanel, E.
Bewen, Thomas H.	Hillary, W.	Roudell, O.
Brior, Sarah.	Huhne, John.	Richardson, George.
Buckley, G.	Hunt, T.	Richardson, H.
Burke, Sir Henry.	Isaac, Mr.	Richmond, J. H.
Burke, Miss A. L.	Joanwin, T.	Roito, Miss Ida.
Campbell, M. D.	Keller, Oskar.	Ross, Chas. Henderson.
Caolpoora, Mr.	Lancez, Mrs. W.	Rubelg, Moner. C.
Carlisle, J. T.	Latham, Thomas.	Scheuman, C. M.
Cass, Mrs. S. F.	Long, J. S.	Scott, Mrs. R. H. S.
Charlesworth, J. H.	Luzzatti, Angelo.	Schwartz, C. E. E.
Cohen, Elias A.	Mateon, E.	Smith, T. R.
C. B. M.	Meyer, A.	Taunton, W. P.
C. J. G.	Mills, Fredric.	Tod, John.
D'Cruza, Arthur.	Miraglia, Giuseppe.	Trafford, H. E.
Duffy, E.	"Nalul."	Valmberg, Israel.
Dyce, H. M.	O. B.	Veros Chagulner, Mr.
D. W.	Palc, Fred.	Waller, R. E.
Earl of Norbury.	Porkins, J. D.	Weintraub, Nathan.
Edwards, Rev. Bomboy.	Peters, L. C.	Wilkes, Dr.
Farstermann, T.	Petley, W. A.	Wood & Co., E.
Fisher, Frederick.	Power, Mrs. M.	Zillhardt, Mrs.

Registered Letters.

Gibbon, J.	Moffat, G. A. K.	Reekes, Capt. A.
Gordon, C. B. P.	Patterson, C. F. V.	Young, T. J.
Kirby, T.		

E. HUTTON,

Presidency Postmaster, Calcutta.

Unclaimed Letters held in the Barrackpore Post Office on the 23rd March 1885.

Chowdhari, N. G.	Maden Mohan Loll.	Ryan, George G.
Geoghagam, F. P.	Mutleh, J. N.	Sorbuggo, J. N.
Ghose, J. N.	Owen, J.	Todd, C. F.
Horde, Major E.	Rastery, N.	Vas, G.
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Postmaster, Barrackpore.

The 28th March 1885.

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Do.	30th "	From Bombay.
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Advertisements and Notices by Private Individuals and Corporations.

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ACT, AND THE PUNJAB BANK, LIMITED,
IN LIQUIDATION.

Shareholders of the late Punjab Bank, Limited, will, on application, on or before 31st July next, receive from the Official Liquidators, at their Office, in Lahore, the Final Report and Dividend of 3½ per cent. Unclaimed sums will, by order, be paid into Court on 1st August 1885.

A. M. KER, *Agent, Lahore,*
For the Alliance Bank of Simla, Ltd.,
Official Liquidators,
The Punjab Bank, Ltd., in Liquidation.

LAHORE,
The 31st January 1885.

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Lost

The Government Promissory Notes, Nos. 124996 and 124997, of the 4 per cent. of 1842-43, for Rs. 1,000 each, originally standing in the name of Hiralal Tribhuvandas, and last endorsed to Jose Joao Maria Moniz, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

JOSE JOAO MARIA MONIZ,
Daman.



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March, 1885, and is hereby promulgated for general information :—

ACT No. VIII of 1885.

THE BENGAL TENANCY ACT, 1885.

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SCHEDULE I.—REPEAL OF ENACTMENTS.

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*Bengal Tenancy Act.**(Chapter I.—Preliminary.—Secs. 1-3.)*

An Act to amend and consolidate certain enactments relating to the Law of Landlord and Tenant within the territories under the administration of the Lieutenant-Governor of Bengal.

WHEREAS it is expedient to amend and consolidate certain enactments relating to the law of Landlord and Tenant within the territories under the administration of the Lieutenant-Governor of Bengal; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Bengal
Short title. Tenancy Act, 1885.

(2) It shall come into force on such date (hereinafter called the commencement of this Act) as the Local Government, with the previous sanction of the Governor General in Council, may, by notification in the local official Gazette, appoint in this behalf.

(3) It shall extend by its own operation to all the territories for the time being under the administration of the Lieutenant-Governor of Bengal, except the Town of Calcutta, the Division of Orissa, and the Scheduled Districts specified in the third Part of the First Schedule of the Scheduled Districts Act, 1874; and the Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, extend the whole or any portion of this Act to the Division of Orissa or any part thereof.

2. (1) The enactments specified in Schedule I hereto annexed are repealed
Repeal. in the territories to which this Act extends by its own operation.

(2) When this Act is extended to the Division of Orissa or any part thereof, such of those enactments as are in force in that Division or part, or, where a portion only of this Act is so extended, so much of them as is inconsistent with that portion, shall be repealed in that Division or part.

(3) Any enactment or document referring to any enactment hereby repealed shall be construed to refer to this Act or to the corresponding portion thereof.

(4) The repeal of any enactment by this Act shall not revive any right, privilege, matter or thing not in force or existing at the commencement of this Act.

3. In this Act, unless there is something repugnant in the subject or context:—

(1) "Estate" means land included under one entry in any of the general registers of revenue-paying lands and revenue-free lands, prepared and maintained under the law for the time being in force by the Collector of a district, and includes Government khás maháls and revenue-free lands not entered in any register.

(2) "Proprietor" means a person owning, whether in trust or for his own benefit, an estate or a part of an estate.

(3) "Tenant" means a person who holds land under another person, and is, or but for a special contract would be, liable to pay rent for that land to that person.

(4) "Landlord" means a person immediately under whom a tenant holds, and includes the Government.

(5) "Rent" means whatever is lawfully payable or deliverable in money or kind by a tenant to his landlord on account of the use or occupation of the land held by the tenant:

In sections 53 to 68, both inclusive, sections 72 to 75, both inclusive, Chapter XII and Schedule III of this Act, "rent" includes also money recoverable under any enactment for the time being in force as if it was rent.

(6) "Pay," "payable" and "payment," used with reference to rent, include "deliver," "deliverable" and "delivery."

(7) "Tenure" means the interest of a tenure-holder or an under-tenure-holder.

(8) "Permanent tenure" means a tenure which is heritable and which is not held for a limited time.

(9) "Holding" means a parcel or parcels of land held by a raiyat and forming the subject of a separate tenancy.

(10) "Village" means an area included in a village map of the revenue-survey within the same exterior boundary, or, where no such maps have been prepared, such area as any officer appointed by the Local Government in this behalf may determine after local inquiry held on such notice as the Local Government considers sufficient for giving information to all persons interested.

(11) "Agricultural year" means, where the Bengali year prevails, the year commencing on the first day of Bysák, where the Fasli or Amlí year

Bengal Tenancy Act

(Chapter II.—Classes of Tenants.—Secs. 4-5.)

(Chapter III.—Tenure-holders.—Secs. 6-7.)

prevails, the year commencing on the first day of Asin, and, where any other year prevails for agricultural purposes, that year.

(12) "Permanent Settlement" means the Permanent Settlement of Bengal, Behar and Orissa, made in the year 1793.

(13) "Succession" includes both intestate and testamentary succession.

(14) "Signed" includes "marked" when the person making the mark is unable to write his name; it also includes "stamped" with the name of the person referred to.

(15) "Prescribed" means prescribed from time to time by the Local Government by notification in the official Gazette.

(16) "Collector" means the Collector of a district or any other officer appointed by the Local Government to discharge any of the functions of a Collector under this Act.

(17) "Revenue-officer" in any provision of this Act includes any officer whom the Local Government may appoint by name or by virtue of his office to discharge any of the functions of a Revenue-officer under that provision.

(18) "Registered" means registered under any Act for the time being in force for the registration of documents.

CHAPTER II.

CLASSES OF TENANTS.

4. There shall be, for the purposes of this Act, the following classes of tenants, (namely) :—

- (1) tenure-holders, including under-tenure-holders,
- (2) raiyats, and
- (3) under-raiyats, that is to say, tenants holding whether immediately or mediately under raiyats;

and the following classes of raiyats, (namely) :—

- (a) raiyats holding at fixed rates, which expression means raiyats holding either at a rent fixed in perpetuity or at a rate of rent fixed in perpetuity,
- (b) occupancy-raiyats, that is to say, raiyats having a right of occupancy in the land held by them, and
- (c) non-occupancy-raiyats, that is to say, raiyats not having such a right of occupancy.

5. (1) "Tenure-holder" means primarily a person who has acquired from a proprietor or from another tenure-holder a right to hold land for the purpose of collecting rents or bring-

ing it under cultivation by establishing tenants on it, and includes also the successors in interest of persons who have acquired such a right.

(2) "Raiyat" means primarily a person who has acquired a right to hold land for the purpose of cultivating it by himself, or by members of his family, or by hired servants, or with the aid of partners, and includes also the successors in interest of persons who have acquired such a right.

Explanation.—Where a tenant of land has the right to bring it under cultivation, he shall be deemed to have acquired a right to hold it for the purpose of cultivation notwithstanding that he uses it for the purpose of gathering the produce of it or of grazing cattle on it.

(3) A person shall not be deemed to be a raiyat unless he holds land either immediately under a proprietor or immediately under a tenure-holder.

(4) In determining whether a tenant is a tenure-holder or a raiyat, the Court shall have regard to—

- (a) local custom; and
- (b) the purpose for which the right of tenancy was originally acquired.

(5) Where the area held by a tenant exceeds one hundred standard bighas, the tenant shall be presumed to be a tenure-holder until the contrary is shown.

CHAPTER III.

TENURE-HOLDERS.

Enhancement of rent.

6. Where a tenure has been held from the time of the Permanent Settlement, its rent shall not be liable to enhancement except on proof—

- (a) that the landlord under whom it is held is entitled to enhance the rent thereof either by local custom or by the conditions under which the tenure is held, or
- (b) that the tenure-holder, by receiving reductions of his rent, otherwise than on account of a diminution of the area of the tenure, has subjected himself to the payment of the increase demanded, and that the lands are capable of affording it.

7. (1) Where the rent of a tenure-holder is liable to enhancement, it may, subject to any contract between the parties, be enhanced up to the limit of the customary rate payable by persons holding similar tenures in the vicinity.

(2) Where no such customary rate exists, it may, subject as aforesaid, be enhanced up to such limit as the Court thinks fair and equitable.

*Bengal Tenancy Act.**(Chapter III.—Tenure-holders.—Secs. 8-15.)**Enhancement of rent.*

(3) In determining what is fair and equitable, the Court shall not leave to the tenure-holder as profit less than ten per centum of the balance which remains after deducting from the gross rents payable to him the expenses of collecting them, and shall have regard to—

(a) the circumstances under which the tenure was created, for instance, whether the land comprised in the tenure, or a great portion of it, was first brought under cultivation by the agency or at the expense of the tenure-holder or his predecessors in interest, whether any fine or premium was paid on the creation of the tenure, and whether the tenure was originally created at a specially low rent for the purpose of reclamation; and

(b) the improvements, if any, made by the tenure-holder or his predecessors in interest.

(4) If the tenure-holder himself occupies any portion of the land included in the area of his tenure, or has made a grant of any portion of the land either rent-free or at a beneficial rent, a fair and equitable rent shall be calculated for that portion and included in the gross rents aforesaid.

8. The Court may, if it thinks that an immediate increase of rent would produce hardship, direct that the enhancement shall be gradual; that is to say, that the rent shall increase yearly by degrees, for any number of years not exceeding five, until the limit of the enhancement allowed has been reached.

9. When the rent of a tenure-holder has been enhanced by the Court or by contract, it shall not be again enhanced by the Court during the fifteen years next following the date on which it has been so enhanced.

*Other incidents of tenures.**Other incidents of tenures.*

10. A holder of a permanent tenure shall not be ejected by his landlord except on the ground that he has broken a condition on breach of which he is, under the terms of a contract between him and his landlord, liable to be ejected:

Provided that where the contract is made after the commencement of this Act, the condition is consistent with the provisions of this Act.

11. Every permanent tenure shall, subject to the provisions of this Act, be capable of being transferred and bequeathed in the same manner and to the same extent as other immoveable property.

12. (1) A transfer of a permanent tenure by sale, gift or mortgage (other than a transfer by sale in execution of a decree or by summary sale under any law relating to patni or other tenures) can be made only by a registered instrument.

(2) A registering officer shall not register any instrument purporting or operating to transfer by sale, gift or mortgage a permanent tenure unless there is paid to him, in addition to any fees payable under the Act for the time being in force for the registration of documents, a process-fee of the prescribed amount and a fee (hereinafter called "the landlord's fee") of the following amount, namely:—

(a) when rent is payable in respect of the tenure, a fee of two per centum on the annual rent of the tenure: provided that no such fee shall be less than one rupee or more than one hundred rupees; and

(b) when rent is not payable in respect of the tenure, a fee of two rupees.

(3) When the registration of any such instrument is complete, the registering officer shall send to the Collector the landlord's fee and a notice of the transfer and registration in the prescribed form, and the Collector shall cause the fee to be paid to, and the notice to be served on, the landlord in the prescribed manner.

13. (1) When a permanent tenure is sold in execution of a decree other than a decree for arrears of rent due in respect thereof, the Court shall, before confirming the sale under section 312 of the Code of Civil Procedure, require the purchaser to pay into Court the landlord's fee prescribed by the last foregoing section and such further fee for service of notice of the sale on the landlord as may be prescribed.

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(2) When the sale has been confirmed, the Court shall send to the Collector the landlord's fee and a notice of the sale in the prescribed form, and the Collector shall cause the fee to be paid to, and the notice to be served on, the landlord in the prescribed manner.

14. When a permanent tenure is transferred by sale in execution of a decree for arrears of rent due in respect thereof, the Court shall send to the Collector a notice of the sale in the prescribed form.

15. When a succession to a permanent tenure takes place, the person succeeding shall give notice of the succession to the Collector in the prescribed form, and shall pay to the Collector the prescribed fee for the service of the notice on the landlord and the landlord's fee

Bengal Tenancy Act.

(Chapter IV.—Raiyats holding at fixed rates.—Secs. 16-20.)

(Chapter V.—Occupancy-raiyats.—Secs. 21-22.)

Other inci-
dents of
rents.

prescribed by section 12, and the Collector shall cause the landlord's fee to be paid to, and the notice to be served on, the landlord in the prescribed manner.

16. A person becoming entitled to a permanent tenure by succession shall not be entitled to recover by suit, distraint or other proceeding any rent payable to him as the holder of the tenure, until the Collector has received the notice and fees referred to in the last foregoing section.

17. Subject to the provisions of section 88, the foregoing sections shall apply to the transfer of, or succession to, a share in a permanent tenure.

CHAPTER IV.

RAIYATS HOLDING AT FIXED RATES.

18. A raiyat holding at a rent, or rate of rent, Incidents of holding fixed in perpetuity—
at fixed rates.

- (a) shall be subject to the same provisions with respect to the transfer of, and succession to, his holding as the holder of a permanent tenure, and
- (b) shall not be ejected by his landlord except on the ground that he has broken a condition consistent with this Act, and on breach of which he is, under the terms of a contract between him and his landlord, liable to be ejected.

CHAPTER V.

OCCUPANCY-RAIYATS.

General.

General.

19. Every raiyat who immediately before the commencement of this Act has, by the operation of any enactment, by custom or otherwise, a right of occupancy in any land shall, when this Act comes into force, have a right of occupancy in that land.

20. (1) Every person who for a period of twelve years, whether wholly or partly before or after the commencement of this Act, has continuously held as a raiyat land situate in any village, whether under a lease or otherwise, shall be deemed to have become, on the expiration of that period, a settled raiyat of that village.

(2) A person shall be deemed for the purposes of this section to have continuously held land in a

village notwithstanding that the particular land held by him has been different at different times.

(3) A person shall be deemed, for the purposes of this section, to have held as a raiyat any land held as a raiyat by a person whose heir he is.

(4) Land held by two or more co-sharers as a raiyat shall be deemed, for the purposes of this section, to have been held as a raiyat by each such co-sharer.

(5) A person shall continue to be a settled raiyat of a village as long as he holds any land as a raiyat in that village and for one year thereafter.

(6) If a raiyat recovers possession of land under section 87, he shall be deemed to have continued to be a settled raiyat notwithstanding his having been out of possession more than a year.

(7) If, in any proceeding under this Act, it is proved or admitted that a person holds any land as a raiyat, it shall, as between him and the landlord under whom he holds the land, be presumed for the purposes of this section, until the contrary is proved or admitted, that he has for twelve years continuously held that land or some part of it as a raiyat.

21. (1) Every person who is a settled raiyat of a village within the meaning of the last foregoing section shall have a right of occupancy in all land for the time being held by him as a raiyat in that village.

(2) Every person who, being a settled raiyat of a village within the meaning of the last foregoing section, held land as a raiyat in that village at any time between the second day of March, 1883, and the commencement of this Act, shall be deemed to have acquired a right of occupancy in that land under the law then in force; but nothing in this sub-section shall affect any decree or order passed by a Court before the commencement of this Act.

22. (1) When the immediate landlord of an occupancy-holding is a proprietor or permanent tenure-holder, and the entire interests of the landlord and the raiyat in the holding become united in the same person by transfer, succession or otherwise, the occupancy-right shall cease to exist; but nothing in this sub-section shall prejudicially affect the rights of any third person.

(2) If the occupancy-right in land is transferred to a person jointly interested in the land as proprietor or permanent tenure-holder, it shall cease to exist; but nothing in this sub-section shall prejudicially affect the rights of any third person.

(3) A person holding land as an *ijárádár* or farmer of rents shall not, while so holding, acquire a right of occupancy in any land comprised in his *ijára* or farm.

*Bengal Tenancy Act.**(Chapter V.—Occupancy-raiyats.—Secs. 23-30.)*

Explanation.—A person having a right of occupancy in land does not lose it by subsequently becoming jointly interested in the land as proprietor or permanent tenure-holder, or by subsequently holding the land in *ijará* or farm.

Incidents of occupancy-right.

23. When a raiyat has a right of occupancy in respect of any land, he may use the land in any manner which does not materially impair the value of the land or render it unfit for the purposes of the tenancy; but shall not be entitled to cut down trees in contravention of any local custom.

Rights of raiyat in respect of use of land.

24. An occupancy-raiyat shall pay rent for his holding at fair and equitable rates.

Obligation of raiyat to pay rent.

25. An occupancy-raiyat shall not be ejected by his landlord from his holding, except in execution of a decree for ejectment passed on the ground—

- Protection from eviction except on specified grounds.*
- (a) that he has used the land comprised in his holding in a manner which renders it unfit for the purposes of the tenancy, or
 - (b) that he has broken a condition consistent with the provisions of this Act, and on breach of which he is, under the terms of a contract between himself and his landlord, liable to be ejected.

26. If a raiyat dies intestate in respect of a right of occupancy, it shall, subject to any custom to the contrary, descend in the same manner as other immoveable property: provided that, in any case in which under the law of inheritance to which the raiyat is subject his other property goes to the Crown, his right of occupancy shall be extinguished.

Devolution of occupancy-right on death.

Enhancement of rent.

Enhancement of rent.

27. The rent for the time being payable by an occupancy-raiyat shall be presumed to be fair and equitable until the contrary is proved.

Presumption as to fair and equitable rent.

28. Where an occupancy-raiyat pays his rent in money, his rent shall not be enhanced except as provided by this Act.

Restriction on enhancement of money-rents.

29. The money-rent of an occupancy-raiyat may be enhanced by contract, subject to the following conditions:—

Enhancement of rent by contract.

- (a) the contract must be in writing and registered;
- (b) the rent must not be enhanced so as to exceed by more than two annas in the rupee the rent previously payable by the raiyat;

- (c) the rent fixed by the contract shall not be liable to enhancement during a term of fifteen years from the date of the contract;

Provided as follows—

- (i) Nothing in clause (a) shall prevent a landlord from recovering rent at the rate at which it has been actually paid for a continuous period of not less than three years immediately preceding the period for which the rent is claimed.

- (ii) Nothing in clause (b) shall apply to a contract by which a raiyat binds himself to pay an enhanced rent in consideration of an improvement which has been or is to be effected in respect of the holding by, or at the expense of, his landlord, and to the benefit of which the raiyat is not otherwise entitled; but an enhanced rent fixed by such a contract shall be payable only when the improvement has been effected, and, except when the raiyat is chargeable with default in respect of the improvement, only so long as the improvement exists and substantially produces its estimated effect in respect of the holding.

- (iii) When a raiyat has held his land at a specially low rate of rent in consideration of cultivating a particular crop for the convenience of the landlord, nothing in clause (b) shall prevent the raiyat from agreeing, in consideration of his being released from the obligation of cultivating that crop, to pay such rent as he may deem fair and equitable.

30. The landlord of a holding held at a money-rent by an occupancy-raiyat may, subject to the provisions of this Act, institute a suit to enhance the rent on one or more of the following grounds, (namely):—

Enhancement of rent by suit.

- (a) that the rate of rent paid by the raiyat is below the prevailing rate paid by occupancy-raiyats for land of a similar description and with similar advantages in the same village, and that there is no sufficient reason for his holding at so low a rate;
- (b) that there has been a rise in the average local prices of staple food-crops during the currency of the present rent;
- (c) that the productive powers of the land held by the raiyat have been increased by an improvement effected by, or at the expense of, the landlord during the currency of the present rent;

*Bengal Tenancy Act.**(Chapter V.—Occupancy-raiyats.—Secs. 31-36.)**Enhancement of rent.*

- (d) that the productive powers of the land held by the raiyat have been increased by fluvial action.

Explanation.—"Fluvial action" includes a change in the course of a river rendering irrigation from the river practicable when it was not previously practicable.

31. Where an enhancement is claimed on the

Rules as to enhancement on ground of prevailing rate. ground that the rate of rent paid is below the prevailing rate—

- (a) in determining what is the prevailing rate the Court shall have regard to the rates generally paid during a period of not less than three years before the institution of the suit, and shall not decree an enhancement unless there is a substantial difference between the rate paid by the raiyat and the prevailing rate found by the Court ;
- (b) if in the opinion of the Court the prevailing rate of rent cannot be satisfactorily ascertained without a local inquiry, the Court may direct that a local inquiry be held under Chapter XXV of the Code of Civil Procedure by such Revenue-officer as the Local Government may authorize in that behalf by rules made under section 392 of the said Code ;
- (c) in determining under this section the rate of rent payable by a raiyat his caste shall not be taken into consideration, unless it is proved that by local custom caste is taken into account in determining the rate ; and whenever it is found that by local custom any description of raiyats hold land at favourable rates of rent, the rate shall be determined in accordance with that custom ;
- (d) in ascertaining the prevailing rate of rent the amount of any enhancement authorized on account of a landlord's improvement shall not be taken into consideration.

Rules as to enhancement on ground of rise in prices.

32. Where an enhancement is claimed on the ground of a rise in prices—

- (a) the Court shall compare the average prices during the decennial period immediately preceding the institution of the suit with the average prices during such other decennial period as it may appear equitable and practicable to take for comparison ;
- (b) the enhanced rent shall bear to the previous rent the same proportion as the average prices during the last decennial period bear to the average prices during the previous decennial period taken for purposes of comparison : provided that, in calculating this proportion, the average

prices during the later period shall be reduced by one-third of their excess over of the average prices during the earlier period ;

- (c) if in the opinion of the Court it is not practicable to take the decennial periods prescribed in clause (a), the Court may, in its discretion, substitute any shorter periods therefor.

Rules as to enhancement on ground of landlord's improvement.

33. (1) Where an enhancement is claimed on the ground of a landlord's improvement—

- (a) the Court shall not grant an enhancement unless the improvement has been registered in accordance with this Act ;
- (b) in determining the amount of enhancement the Court shall have regard to—
- (i) the increase in the productive powers of the land caused or likely to be caused by the improvement,
 - (ii) the cost of the improvement,
 - (iii) the cost of the cultivation required for utilizing the improvement, and
 - (iv) the existing rent and the ability of the land to bear a higher rent.

(2) A decree under this section shall, on the application of the tenant or his successor in interest, be subject to re-consideration in the event of the improvement not producing or ceasing to produce the estimated effect.

Rules as to enhancement on ground of increase in productive powers due to fluvial action.

34. Where an enhancement is claimed on the ground of an increase in productive powers due to fluvial action—

- (a) the Court shall not take into account any increase which is merely temporary or casual ;
- (b) the Court may enhance the rent to such an amount as it may deem fair and equitable, but not so as to give the landlord more than one-half of the value of the net increase in the produce of the land.

35. Notwithstanding anything in the foregoing sections, the Court shall not in any case decree any enhancement which is under the circumstances of the case unfair or inequitable.

36. If the Court passing a decree for enhancement considers that the immediate enforcement of the decree in its full extent will be attended with hardship to the raiyat, it may direct that the enhancement shall be gradual ; that is to say, that the rent shall increase

Enhancement by suit to be fair and equitable.

Power to order progressive enhancement.

*Bengal Tenancy Act.**(Chapter V.—Occupancy-raiyats.—Secs. 37-40.)*

enhancement of rent. yearly by degrees for any number of years not exceeding five until the limit of the enhancement decreed has been reached.

37. (1) A suit instituted for the enhancement of the rent of a holding on the ground that the rate of rent paid is below the prevailing rate, or on the ground of a rise in prices, shall not be entertained if within the fifteen years next preceding its institution the rent of the holding has been enhanced by a contract made after the second day of March, 1883, or if within the said period of fifteen years the rent has been commuted under section 40, or a decree has been passed under this Act or any enactment repealed by this Act enhancing the rent on either of the grounds aforesaid or on any ground corresponding thereto or dismissing the suit on the merits.

(2) Nothing in this section shall affect the provisions of section 373 of the Code of Civil Procedure of 1882.

Reduction of rent.

38. (1) An occupancy-raiyat holding at a money-rent may institute a suit for the reduction of his rent on the following grounds, and, except as hereinafter provided in the case of a diminution of the area of the holding, not otherwise, (namely) :—

(a) on the ground that the soil of the holding has without the fault of the raiyat become permanently deteriorated by a deposit of sand or other specific cause, sudden or gradual, or

(b) on the ground that there has been a fall, not due to a temporary cause, in the average local prices of staple food-crops during the currency of the present rent.

(2) In any suit instituted under this section, the Court may direct such reduction of the rent as it thinks fair and equitable.

Price-lists.

39. (1) The Collector of every district shall prepare, monthly, or at shorter intervals, periodical lists of the market-prices of staple food-crops grown in such local areas as the Local Government may from time to time direct, and shall submit them to the Board of Revenue for approval or revision.

(2) The Collector may, if so directed by the Local Government, prepare for any local area like price-lists relating to such past times as the Local Government thinks fit, and shall submit the lists so prepared to the Board of Revenue for approval or revision.

(3) The Collector shall, one month before submitting a price-list to the Board of Revenue under this section, publish it in the prescribed manner within the local area to which it relates, and if any landlord or tenant of land within the local area, within the said period of one month, presents to him in writing any objection to the list, he shall submit the same to the Board of Revenue with the list.

(4) The price-lists shall, when approved or revised by the Board of Revenue, be published in the official Gazette; and any manifest error in any such list discovered after its publication may be corrected by the Collector with the sanction of the Board of Revenue.

(5) The Local Government shall cause to be compiled from the periodical lists prepared under this section lists of the average prices prevailing throughout each year, and shall cause them to be published annually in the official Gazette.

(6) In any proceedings under this chapter for an enhancement or reduction of rent on the ground of a rise or fall in prices, the Court shall refer to the lists published under this section, and shall presume that the prices shown in the lists prepared for any year subsequent to the passing of this Act are correct, unless and until it is proved that they are incorrect.

(7) The Local Government, subject to the control of the Governor General in Council, shall make rules for determining what are to be deemed staple food-crops in any local area and for the guidance of officers preparing price-lists under this section.

Commutation.

40. (1) Where an occupancy-raiyat pays for a holding rent in kind, or on the estimated value of a portion of the crop, or at rates varying with the crop, or partly in one of those ways and partly in another, either the raiyat or his landlord may apply to have the rent commuted to a money-rent.

(2) The application may be made to the Collector or Sub-divisional Officer, or to an officer making a settlement of rents under Chapter X, or to any other officer specially authorized in this behalf by the Local Government.

(3) On the receipt of the application the officer may determine the sum to be paid as money-rent, and may order that the raiyat shall, in lieu of paying his rent in kind, or otherwise as aforesaid, pay the sum so determined.

(4) In making the determination the officer shall have regard to—

(a) the average money-rent payable by occupancy-raiyats for land of a similar description and with similar advantages in the vicinity;

*Bengal Tenancy Act.**(Chapter VI.—Non-occupancy-raiyats.—Secs. 41—46.)*

- Commutation.* (b) the average value of the rent actually received by the landlord during the preceding ten years or during any shorter period for which evidence may be available; and
- (c) the charges incurred by the landlord in respect of irrigation under the system of rent in kind, and the arrangements made on commutation for continuing those charges.
- (5) The order shall be in writing, shall state the grounds on which it is made, and the time from which it is to take effect, and shall be subject to appeal in like manner as if it were an order made in an ordinary revenue proceeding.
- (6) If the application is opposed, the officer shall consider whether under all the circumstances of the case it is reasonable to grant it, and shall grant or refuse it accordingly. If he refuses it, he shall record in writing the reasons for the refusal.

CHAPTER VI.

NON-OCCUPANCY-RAIYATS.

41. This chapter shall apply to raiyats not having a right of occupancy, who are in this Act referred to as non-occupancy-raiyats.

42. When a non-occupancy-raiyat is admitted to the occupation of land, he shall become liable to pay such rent as may be agreed on between himself and his landlord at the time of his admission.

43. The rent of a non-occupancy-raiyat shall not be enhanced except by registered agreement or by agreement under section 46 :
Conditions of enhancement of rent.

Provided that nothing in this section shall prevent a landlord from recovering rent at the rate at which it has been actually paid for a continuous period of not less than three years immediately preceding the period for which the rent is claimed.

44. A non-occupancy-raiyat shall, subject to the provisions of this Act, be liable to ejectment on one or more of the following grounds, and not otherwise (namely) :—

- (a) on the ground that he has failed to pay an arrear of rent ;
- (b) on the ground that he has used the land in a manner which renders it unfit for the purposes of the tenancy, or that he has broken a condition consistent with this Act and on breach of which he is, under the terms of a contract between himself and his landlord, liable to be ejected ;
- (c) where he has been admitted to occupation of the land under a registered lease, on the ground that the term of the lease has expired ;

- (d) on the ground that he has refused to agree to pay a fair and equitable rent determined under section 46, or that the term for which he is entitled to hold at such a rent has expired.

45. A suit for ejectment on the ground of the expiration of the term of a lease shall not be instituted against a non-occupancy-raiyat unless notice to quit has been served on the raiyat not less than six months before the expiration of the term, and shall not be instituted after six months from the expiration of the term.

46. (1) A suit for ejectment on the ground of refusal to agree to an enhancement of rent shall not be instituted against a non-occupancy-raiyat unless the landlord has tendered to the raiyat an agreement to pay the enhanced rent, and the raiyat has within three months before the institution of the suit refused to execute the agreement.

(2) A landlord desiring to tender an agreement to a raiyat under this section may file it in the office of such Court or officer as the Local Government appoints in this behalf for service on the raiyat. The Court or officer shall forthwith cause it to be served on the raiyat in the prescribed manner, and when it has been so served it shall for the purposes of this section be deemed to have been tendered.

(3) If a raiyat on whom an agreement has been served under sub-section (2) executes it, and within one month from the date of service files it in the office from which it issued, it shall take effect from the commencement of the agricultural year next following.

(4) When an agreement has been executed and filed by a raiyat under sub-section (3), the Court or officer in whose office it is so filed shall forthwith cause a notice of its being so executed and filed to be served on the landlord in the prescribed manner.

(5) If the raiyat does not execute the agreement and file it under sub-section (3), he shall be deemed for the purposes of this section to have refused to execute it.

(6) If a raiyat refuses to execute an agreement tendered to him under this section, and the landlord thereupon institutes a suit to eject him, the Court shall determine what rent is fair and equitable for the holding.

(7) If the raiyat agrees to pay the rent so determined, he shall be entitled to remain in occupation of his holding at that rent for a term of five years from the date of the agreement, but on the expiration of that term shall be liable to ejectment under the conditions mentioned in the last foregoing section, unless he has acquired a right of occupancy.

*Bengal Tenancy Act.**(Chapter VII.—Under-raiyats.—Chapter VIII.—General Provisions as to Rent.—Secs. 47—52.)*

(8) If the raiyat does not agree to pay the rent so determined, the Court shall pass a decree for ejectment.

(9) In determining what rent is fair and equitable, the Court shall have regard to the rents generally paid by raiyats for land of a similar description and with like advantages in the same village.

(10) A decree for ejectment passed under this section shall take effect from the end of the agricultural year in which it is passed.

47. Where a raiyat has been in occupation of land and a lease is executed

Explanation of "admitted to occupation."

with a view to a continuance of his occupation, he is not to be deemed to be admitted to occupation by that lease for the purposes of this chapter, notwithstanding that the lease may purport to admit him to occupation.

CHAPTER VII.

UNDER-RAIYATS.

48. The landlord of an under-raiyat holding at a money-rent shall not be entitled to recover rent exceeding the rent which he himself pays by more than the following percentage of the same, (namely):—

- (a) when the rent payable by the under-raiyat is payable under a registered lease or agreement—fifty per cent.; and
- (b) in any other case—twenty-five per cent.

49. An under-raiyat shall not be liable to be ejected by his landlord, except—

- (a) on the expiration of the term of a written lease;
- (b) when holding otherwise than under a written lease, at the end of the agricultural year next following the year in which a notice to quit is served upon him by his landlord.

CHAPTER VIII.

GENERAL PROVISIONS AS TO RENT.

Rules and presumptions as to amount of rent.

50. (1) Where a tenure-holder or raiyat and his predecessors in interest have held at a rent or rate of rent which has not been changed from the time of the Permanent Settlement, the rent or rate of rent shall not be liable to be increased except on the ground of an alteration in the area of the tenure or holding.

(2) If it is proved in any suit or other proceeding under this Act that either a tenure-holder or raiyat and his predecessors in interest have held at a rent or rate of rent which has not been changed during the twenty years immediately before the institution of the suit or proceeding, it shall be presumed, until the contrary is shown, that they have held at that rent or rate of rent from the time of the Permanent Settlement:

Rules as to amount of rent.

Provided that if it is required by or under any enactment that in any local area tenancies, or any classes of tenancies, at fixed rents or rates of rent shall be registered as such on, or before, a date specified by or under the enactment, the foregoing presumption shall not after that date apply to any tenancy or, as the case may be, to any tenancy of that class in that local area unless the tenancy has been so registered.

(3) The operation of this section, so far as it relates to land held by a raiyat, shall not be affected by the fact of the land having been separated from other land which formed with it a single holding, or amalgamated with other land into one holding.

(4) Nothing in this section shall apply to a tenure held for a term of years or determinable at the will of the landlord.

51. If a question arises as to the amount of a tenant's rent or the conditions under which he holds in any agricultural year, he shall be presumed, until the contrary is shown, to hold at the same rent and under the same conditions as in the last preceding agricultural year.

Presumption as to amount of rent and conditions of holding.

Alteration of rent on alteration of area.

Alteration of rent in respect of alteration in area.

52. (1) Every tenant shall—

Alteration of rent on alteration of area.

- (a) be liable to pay additional rent for all land proved by measurement to be in excess of the area for which rent has been previously paid by him, unless it is proved that the excess is due to the addition to the tenure or holding of land which having previously belonged to the tenure or holding was lost by diluvion or otherwise without any reduction of the rent being made, and

- (b) be entitled to a reduction of rent in respect of any deficiency proved by measurement to exist in the area of his tenure or holding as compared with the area for which rent has been previously paid by him, unless it is proved that the deficiency is due to the loss of land which was added to the area of the tenure or holding by alluvion or otherwise, and that an addition has not been made to the rent in respect of the addition to the area.

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 53—57.)*

(2) In determining the area for which rent has been previously paid, the Court shall, if so required by any party to the suit, have regard to—

- (a) the origin and conditions of the tenancy, for instance, whether the rent was a consolidated rent for the entire tenure or holding;
- (b) whether the tenant has been allowed to hold additional land in consideration of an addition to his total rent or otherwise with the knowledge and consent of the landlord;
- (c) the length of time during which the tenancy has lasted without dispute as to rent or area; and
- (d) the length of the measure used or in local use at the time of the origin of the tenancy as compared with that used or in local use at the time of the institution of the suit.

(3) In determining the amount to be added to the rent, the Court shall have regard to the rates payable by tenants of the same class for lands of a similar description and with similar advantages in the vicinity, and, in the case of a tenure-holder, to the profits to which he is entitled in respect of the rent of his tenure, and shall not in any case fix any rent which under the circumstances of the case is unfair or inequitable.

(4) The amount abated from the rent shall bear the same proportion to the rent previously payable as the diminution of the total yearly value of the tenure or holding bears to the previous total yearly value thereof, or, in default of satisfactory proof of the yearly value of the land lost, shall bear to the rent previously payable the same proportion as the diminution of area bears to the previous area of the tenure or holding.

Payment of rent.

53. Subject to agreement or established usage, a money-rent payable by a tenant shall be paid in four equal instalments falling due on the last day of each quarter of the agricultural year.

54. (1) Every tenant shall pay each instalment of rent before sunset of the day on which it falls due.

(2) The payment shall, except in cases where a tenant is allowed under this Act to deposit his rent, be made at the landlord's village-office, or at such other convenient place as may be appointed in that behalf by the landlord:

Provided that the Local Government may from time to time make rules, either generally or for any specified local area, authorizing a tenant to pay his rent by postal money-order.

(3) Any instalment or part of an instalment of rent not duly paid at or before the time when it falls due shall be deemed an arrear.

55. (1) When a tenant makes a payment on account of rent, he may declare the year or the year and instalment to which he wishes the payment to be credited, and the payment shall be credited accordingly.

(2) If he does not make any such declaration, the payment may be credited to the account of such year and instalment as the landlord thinks fit.

Receipts and accounts.

56. (1) Every tenant who makes a payment on account of rent to his landlord shall be entitled to obtain forthwith from the landlord a written receipt for the amount paid by him, signed by the landlord.

(2) The landlord shall prepare and retain a counterfoil of the receipt.

(3) The receipt and counterfoil shall specify such of the several particulars shown in the form of receipt given in Schedule II to this Act as can be specified by the landlord at the time of payment:

Provided that the Local Government may, from time to time, prescribe or sanction a modified form either generally or for any particular local area or class of cases.

(4) If a receipt does not contain substantially the particulars required by this section, it shall be presumed, until the contrary is shown, to be an acquittance in full of all demands for rent up to the date on which the receipt was given.

57. (1) Where a landlord admits that all rent payable by a tenant to the end of the agricultural year has been paid, the tenant shall be entitled to receive from the landlord, free of charge, within three months after the end of the year, a receipt in full discharge of all rent falling due to the end of the year, signed by the landlord.

(2) Where the landlord does not so admit, the tenant shall be entitled, on paying a fee of four annas, to receive within three months after the end of the year a statement of account specifying the several particulars shown in the form of account given in Schedule II to this Act, or in such other form as may from time to time be prescribed by the Local Government either generally or for any particular local area or class of cases.

(3) The landlord shall prepare and retain a copy of the statement containing similar particulars.

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 58—63.)*

58. (1) If a landlord without reasonable cause refuses or neglects to deliver to a tenant a receipt containing the particulars prescribed by section 56 for any rent paid by the tenant, the tenant may, within three months from the date of payment, institute a suit to recover from him such penalty, not exceeding double the amount or value of that rent, as the Court thinks fit.

(2) If a landlord without reasonable cause refuses or neglects to deliver to a tenant demanding the same either the receipt in full discharge or, if the tenant is not entitled to such a receipt, the statement of account for any year prescribed in section 57, the tenant may, within the next ensuing agricultural year, institute a suit to recover from him such penalty as the Court thinks fit, not exceeding double the aggregate amount or value of all rent paid by the tenant to the landlord during the year for which the receipt or account should have been delivered.

(3) If a landlord without reasonable cause fails to prepare and retain a counterfoil or copy of a receipt or statement as required by either of the said sections, he shall be punished with fine which may extend to fifty rupees.

59. (1) The Local Government shall cause to be prepared and kept for sale to landlords at all sub-divisional offices forms of receipts with counterfoils and of statements of account suitable for use under the foregoing sections.

(2) The forms may be sold in books with the leaves consecutively numbered or otherwise as the Local Government thinks fit.

60. Where rent is due to the proprietor, manager or mortgagee of an estate, the receipt of the person registered under the Land Registration Act, 1876, as proprietor, manager or mortgagee of that estate, or of his agent authorized in that behalf, shall be a sufficient discharge for the rent; and the person liable for the rent shall not be entitled to plead in defence to a claim by the person so registered that the rent is due to any third person.

But nothing in this section shall affect any remedy which any such third person may have against the registered proprietor, manager or mortgagee.

Deposit of rent.

61. (1) In any of the following cases, namely:—

- (a) when a tenant tenders money on account of rent and the landlord refuses to receive it or refuses to grant a receipt for it;
- (b) when a tenant bound to pay money on account of rent has reason to believe, owing to a tender having been refused or a receipt withheld on a previous occasion, that the person to whom his

rent is payable will not be willing to receive it and to grant him a receipt for it; *Deposit of rent.*

- (c) when the rent is payable to co-sharers jointly, and the tenant is unable to obtain the joint receipt of the co-sharers for the money, and no person has been empowered to receive the rent on their behalf; or

- (d) when the tenant entertains a *bond fide* doubt as to who is entitled to receive the rent,

the tenant may present to the Court having jurisdiction to entertain a suit for the rent of his tenure or holding an application in writing for permission to deposit in the Court the full amount of the money then due.

(2) The application shall contain a statement of the grounds on which it is made; shall state—

in cases (a) and (b), the name of the person to whose credit the deposit is to be entered,

in case (c), the names of the sharers to whom the rent is due, or of so many of them as the tenant may be able to specify, and

in case (d), the names of the person to whom the rent was last paid and of the person or persons now claiming it;

shall be signed and verified, in the manner prescribed in section 52 of the Code of Civil Procedure, by the tenant, or, where he is not personally cognizant of the facts of the case, by some person so cognizant; and shall be accompanied by a fee of such amount as the Local Government, from time to time, by rule, directs.

62. (1) If it appears to the Court to which an application is made under the last foregoing section that the applicant is entitled under that section to deposit the rent, it shall receive the rent and give a receipt for it under the seal of the Court.

(2) A receipt given under this section shall operate as an acquittance for the amount of the rent payable by the tenant and deposited as aforesaid, in the same manner and to the same extent as if that amount of rent had been received—

in cases (a) and (b) of the last foregoing section, by the person specified in the application as the person to whose credit the deposit was to be entered;

in case (c) of that section, by the co-sharers to whom the rent is due; and

in case (d) of that section, by the person entitled to the rent.

63. (1) The Court receiving the deposit shall forthwith cause to be affixed in a conspicuous place at the Court-house a notification of the receipt thereof, containing a statement of all material particulars.

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 64-69.)*

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(2) If the amount of the deposit is not paid away under the next following section, within the period of fifteen days next following the date on which the notification is so affixed, the Court shall forthwith—

in cases (a) and (b) of section 61, cause a notice of the receipt of the deposit to be served, free of charge, on the person specified in the application as the person to whose credit the deposit was to be entered ;

in case (c) of that section, cause a notice of the receipt of the deposit to be posted at the landlord's village-office or in some conspicuous place in the village in which the holding is situate ; and

in case (d) of that section, cause a like notice to be served, free of charge, on every person who it has reason to believe claims or is entitled to the deposit.

64. (1) The Court may pay the amount of the deposit to any person appearing to it to be entitled to the same, or may, if it thinks fit, retain the amount pending the decision of a Civil Court as to the person so entitled. ;

(2) The payment may, if the Local Government so direct, be made by postal money-order.

(3) If no payment is made under this section before the expiration of three years from the date on which a deposit is made, the amount deposited may, in the absence of any order of a Civil Court to the contrary, be repaid to the depositor upon his application and on his returning the receipt given by the Court with which the rent was deposited.

(4) No suit or other proceeding shall be instituted against the Secretary of State for India in Council, or against any officer of the Government, in respect of anything done by a Court receiving a deposit under the foregoing sections ; but nothing in this section shall prevent any person entitled to receive the amount of any such deposit from recovering the same from a person to whom it has been paid under this section.

Arrears of rent.

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65. Where a tenant is a permanent tenure-holder, a raiyat holding at fixed rates or an occupancy-raiyat, he shall not be liable to ejectment for arrears of rent, but his tenure or holding shall be liable to sale in execution of a decree for the rent thereof, and the rent shall be a first charge thereon.

66. (1) When an arrear of rent remains due from a tenant not being a permanent tenure-holder, a raiyat holding at fixed rates or an occupancy-raiyat, at

Ejectment for arrears in other cases.

the end of the Bengali year where that year prevails, or at the end of the month of Jeyt where the Fasli or Amli year prevails, the landlord may, whether he has obtained a decree for the recovery of the arrear or not, and whether he is entitled by the terms of any contract to eject the tenant for arrears or not, institute a suit to eject the tenant.

(2) In a suit for ejectment for an arrear of rent a decree passed in favour of the plaintiff shall specify the amount of the arrear and of the interest (if any) due thereon, and the decree shall not be executed if that amount and the costs of the suit are paid into Court within fifteen days from the date of the decree, or, when the Court is closed on the fifteenth day, on the day upon which the Court re-opens.

(3) The Court may for special reasons extend the period of fifteen days mentioned in this section.

67. An arrear of rent shall bear simple interest at the rate of twelve per centum per annum from the expiration of that quarter of the agricultural year in which the instalment falls due to the institution of the suit.

68. (1) If, in any suit brought for the recovery of arrears of rent, it appears to the Court that the defendant has, without reasonable or probable cause, neglected or refused to pay the amount of rent due by him, the Court may award to the plaintiff, in addition to the amount decreed for rent and costs, such damages, not exceeding twenty-five per centum on the amount of rent decreed, as it thinks fit :

Provided that interest shall not be decreed when damages are awarded under this section.

(2) If, in any suit brought for the recovery of arrears of rent, it appears to the Court that the plaintiff has instituted the suit without reasonable or probable cause, the Court may award to the defendant, by way of damages, such sum, not exceeding twenty-five per centum on the whole amount claimed by the plaintiff, as it thinks fit.

Produce-rents.

69. (1) Where rent is taken by appraisement or division of the produce,—

(a) if either the landlord or the tenant neglects to attend, either personally or by agent, at the proper time for making the appraisement or division, or

(b) if there is a dispute about the quantity, value or division of the produce,

Order for appraising or dividing produce.

Produce-rents.

*Bengal Tenancy Act.**(Chapter VIII.—General Provisions as to Rent.—Secs. 70-75.)*

the Collector may, on the application of either party, and on his depositing such sum on account of expenses as the Collector may require, make an order appointing such officer as he thinks fit to appraise or divide the produce.

(2) The Collector may, without such an application, make the like order in any case where in the opinion of the District or Sub-divisional Magistrate the making of the order would be likely to prevent a breach of the peace.

(3) Where a Collector makes an order under this section, he may, by order, prohibit the removal of the produce until the appraisement or division has been effected.

70. (1) When a Collector appoints an officer under the last foregoing section, the Collector may, in his discretion, direct the officer to associate with himself any other persons as assessors, and may give him instructions regarding the number, qualifications and mode of selection of those assessors (if any), and the procedure to be followed in making the appraisement or division; and the officer shall conform to the instructions so given.

(2) The officer shall, before making an appraisement or division, give notice to the landlord and tenant of the time and place at which the appraisement or division will be made; but if either the landlord or the tenant fails to attend either personally or by agent, he may proceed *ex parte*.

(3) When the officer has made the appraisement or division, he shall submit a report of his proceedings to the Collector.

(4) The Collector shall consider the report, and, after giving the parties an opportunity of being heard and making such enquiry (if any) as he may think necessary, shall pass such order thereon as he thinks just.

(5) The Collector may, if he thinks fit, refer any question in dispute between the parties for the decision of a Civil Court, but, subject as aforesaid, his order shall be final and shall, on application to a Civil Court by the landlord or the tenant, be enforceable as a decree.

(6) Where the officer makes an appraisement, the appraisement papers shall be filed in the Collector's office.

71. (1) Where rent is taken by appraisement of the produce, the tenant shall be entitled to the exclusive possession of the produce.

(2) Where rent is taken by division of the produce, the tenant shall be entitled to the exclusive possession of the whole produce until it is divided, but shall not be entitled to remove any portion of

the produce from the threshing-floor at such a time or in such a manner as to prevent the due division thereof at the proper time. *Produce-rents.*

(3) In either case the tenant shall be entitled to cut and harvest the produce in due course of husbandry without any interference on the part of the landlord.

(4) If the tenant removes any portion of the produce at such a time or in such a manner as to prevent the due appraisement or division thereof at the proper time, the produce shall be deemed to have been as full as the fullest crop of the same description appraised in the neighbourhood on similar land for that harvest.

Liability for rent on change of landlord or after transfer of tenure or holding.

72. (1) A tenant shall not, when his landlord's interest is transferred, be liable to the transferee for rent which became due after the transfer and was paid to the landlord whose interest was so transferred, unless the transferee has before the payment given notice of the transfer to the tenant.

(2) Where there is more than one tenant paying rent to the landlord whose interest is transferred, a general notice from the transferee to the tenants published in the prescribed manner shall be a sufficient notice for the purposes of this section.

73. When an occupancy-miyat transfers his holding without the consent of the landlord, the transferor and transferee shall be jointly and severally liable to the landlord for arrears of rent accruing due after the transfer, unless and until notice of the transfer is given to the landlord in the prescribed manner.

Illegal Cesses, &c.

74. All impositions upon tenants under the designation of *abwáb, mah-* *Illegal cesses, &c.* *but, or other like appellations, in addition to the actual rent, shall be illegal, and all stipulations and reservations for the payment of such shall be void.*

75. Every tenant from whom, except under any special enactment for the time being in force, any sum of money or any portion of the produce of his land is exacted by his landlord in excess of the rent lawfully payable, may, within six months from the date of the exaction, institute a suit to recover from the landlord, in addition to the amount or value of what is so exacted, such sum by way of penalty as the Court thinks fit, not exceeding

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 76—80.)*

two hundred rupees; or, when double the amount or value of what is so exacted exceeds two hundred rupees, not exceeding double that amount or value.

CHAPTER IX.

MISCELLANEOUS PROVISIONS AS TO LANDLORDS AND TENANTS.

Improvements.

ements. 76. (1) For the purposes of this Act, the term "improvement," used with reference to a raiyat's holding, shall mean any work which adds to the value of the holding, which is suitable to the holding and consistent with the purpose for which it was let, and which, if not executed on the holding, is either executed directly for its benefit, or is, after execution, made directly beneficial to it.

(2) Until the contrary is shown, the following shall be presumed to be improvements within the meaning of this section:—

- (a) the construction of wells, tanks, water-channels and other works for the storage, supply or distribution of water for the purposes of agriculture, or for the use of men and cattle employed in agriculture;
- (b) the preparation of land for irrigation;
- (c) the drainage, reclamation from rivers or other waters, or protection from floods, or from erosion or other damage by water, of land used for agricultural purposes, or waste-land which is culturable;
- (d) the reclamation, clearance, enclosure or permanent improvement of land for agricultural purposes;
- (e) the renewal or re-construction of any of the foregoing works, or alterations therein, or additions thereto; and
- (f) the erection of a suitable dwelling-house for the raiyat and his family, together with all necessary out-offices.

(3) But no work executed by the raiyat of a holding shall be deemed to be an improvement for the purposes of this Act if it substantially diminishes the value of his landlord's property.

77. (1) Where a raiyat holds at fixed rates or has an occupancy-right in his holding, neither the raiyat nor his landlord shall, as such, be entitled to prevent the other from making an improvement in respect of the holding, except on the ground that he is willing to make it himself.

(2) If both the raiyat and his landlord wish to make the same improvement, the raiyat shall have the prior right to make it, unless it affects another holding or other holdings under the same landlord.

Collector to decide 78. If a question arises question as to right to between the raiyat and his make improvement, &c. landlord—

(a) as to the right to make an improvement, or

(b) as to whether a particular work is an improvement,

the Collector may, on the application of either party, decide the question, and his decision shall be final.

79. (1) A non-occupancy-raiyat shall be entitled Right to make im- to construct, maintain and improvements in case of repair a well for the irriga- non-occupancy-holding. tion of his holding, with all works incidental thereto, and to erect a suitable dwelling-house for himself and his family, with all necessary out-offices; but shall not, except as aforesaid and as next hereinafter provided, be entitled to make any other improvement in respect of his holding without his landlord's permission.

(2) A non-occupancy-raiyat who would, but for the want of his landlord's permission, be entitled to make an improvement in respect of his holding, may, if he desires that the improvement be made, deliver, or cause to be delivered, to his landlord a request in writing calling upon him to make the improvement within a reasonable time; and, if the landlord is unable or neglects to comply with that request, may make the improvement himself.

80. (1) A landlord may, by application to such Registration of land- Revenue-officer as the Local lords' improvements. Government may appoint, register any improvement which he has lawfully made or which has been lawfully made at his expense or which he has assisted a tenant in making.

(2) The application shall be in such form, shall contain such information, and shall be verified in such manner, by local inquiry or otherwise, as the Local Government from time to time by rule directs.

(3) The officer receiving the application may reject it if it has not been made within twelve months—

(a) in the case of improvements made before the commencement of this Act—from the commencement of this Act;

(b) in the case of improvements made after the commencement of this Act—from the date of the completion of the work.

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 81—86.)*

81. (1) If any landlord or tenant of a holding desires that evidence relating to any improvement made in respect thereof be recorded, he may apply to a Revenue-officer, who shall thereupon, at a time and place of which notice shall be given to the parties, record the evidence, unless he considers that there are no reasonable grounds for making the application, or it is made to appear that the subject-matter thereof is under inquiry in a Civil Court.

(2) When any matter has been recorded under this section, the record thereof shall be admissible in evidence in any subsequent proceedings between the landlord and tenant or any persons claiming under them.

82. (1) Every raiyat who is ejected from his holding shall be entitled to compensation for improvements which have been made in respect thereof in accordance with this Act by him, or by his predecessor in interest, and for which compensation has not already been paid.

(2) Whenever a Court makes a decree or order for the ejectment of a raiyat, it shall determine the amount of compensation (if any) due under this section to the raiyat for improvements, and shall make the decree or order of ejectment conditional on the payment of that amount to the raiyat.

(3) No compensation under this section for an improvement shall be claimable where the raiyat has made the improvement in pursuance of a contract or under a lease binding him, in consideration of some substantial advantage to be obtained by him, to make the improvement without compensation, and he has obtained that advantage.

(4) Improvements made by a raiyat between the 2nd day of March, 1883, and the commencement of this Act shall be deemed to have been made in accordance with this Act.

(5) The Local Government may, from time to time, by notification in the official Gazette, make rules requiring the Court to associate with itself, for the purpose of estimating the compensation to be awarded under this section for an improvement, such number of assessors as the Local Government thinks fit, and determining the qualifications of those assessors and the mode of selecting them.

83. (1) In estimating the compensation to be awarded under the last foregoing section for an improvement, regard shall be had—

- (a) to the amount by which the value, or the produce, of the holding, or the value of that produce, is increased by the improvement;
- (b) to the condition of the improvement, and the probable duration of its effects

(c) to the labour and capital required for the making of such an improvement;

(d) to any reduction or remission of rent or any other advantage given by the landlord to the raiyat in consideration of the improvement; and

(e) in the case of a reclamation or of the conversion of unirrigated into irrigated land, to the length of time during which the raiyat has had the benefit of the improvement at an unenhanced rent.

(2) When the amount of the compensation has been assessed, the Court may, if the landlord and raiyat agree, direct that, instead of being paid wholly in money, it shall be made wholly or partly in some other way.

Acquisition of land for building and other purposes.

84. A Civil Court may, on the application of the landlord of a holding, and on being satisfied that he is desirous of acquiring the holding or part thereof for some reasonable and sufficient purpose having relation to the good of the holding or of the estate in which it is comprised, including the use of the ground as building ground, or for any religious, educational or charitable purpose,

and on being satisfied on the certificate of the Collector that the purpose is reasonable and sufficient,

authorise the acquisition thereof by the landlord upon such conditions as the Court may think fit, and require the tenant to sell his interest in the whole or such part of the holding to the landlord upon such terms as may be approved by the Court, including full compensation to the tenant.

Sub-letting.

85. (1) If a raiyat sub-lets otherwise than by a registered instrument, the sub-lease shall not be valid against his landlord unless made with the landlord's consent.

(2) A sub-lease by a raiyat shall not be admitted to registration if it purports to create a term exceeding nine years.

(3) Where a raiyat has, without the consent of his landlord, granted a sub-lease by an instrument registered before the commencement of this Act, the sub-lease shall not be valid for more than nine years from the commencement of this Act.

Surrender and abandonment.

86. (1) A raiyat not bound by a lease or other agreement for a fixed period may, at the end of any agricultural year, surrender his holding.

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 87-90.)*

*nder
bandon-* (2) But, notwithstanding the surrender, the raiyat shall be liable to indemnify the landlord against any loss of the rent of the holding for the agricultural year next following the date of the surrender, unless he gives to his landlord, at least three months before he surrenders, notice of his intention to surrender.

(3) When a raiyat has surrendered his holding, the Court shall in the following cases for the purposes of sub-section (2) presume, until the contrary is shown, that such notice was so given, namely :—

(a) if the raiyat takes a new holding in the same village from the same landlord during the agricultural year next following the surrender ;

(b) if the raiyat ceases, at least three months before the end of the agricultural year at the end of which the surrender is made, to reside in the village in which the surrendered holding is situate.

(4) The raiyat may, if he thinks fit, cause the notice to be served through the Civil Court within the jurisdiction of which the holding or any portion of it is situate.

(5) When a raiyat has surrendered his holding, the landlord may enter on the holding and either let it to another tenant or take it into cultivation himself.

(6) When a holding is subject to an incumbrance secured by a registered instrument, the surrender of the holding shall not be valid unless it is made with the consent of the landlord and the incumbrancer.

(7) Save as provided in the last foregoing sub-section, nothing in this section shall affect any arrangement by which a raiyat and his landlord may arrange for a surrender of the whole or a part of the holding.

87. (1) If a raiyat voluntarily abandons his residence without notice to his landlord and without arranging for payment of his rent as it falls due, and ceases to cultivate his holding either by himself or by some other person, the landlord may, at any time after the expiration of the agricultural year in which the raiyat so abandons and ceases to cultivate, enter on the holding and let it to another tenant or take it into cultivation himself.

(2) Before a landlord enters under this section, he shall file a notice in the prescribed form in the Collector's office stating that he has treated the holding as abandoned and is about to enter on it accordingly ; and the Collector shall cause the notice to be published in such manner as the Local Government, by rule, directs.

(3) When a landlord enters under this section, the raiyat shall be entitled to institute a suit for recovery of possession of the land at any time not later than the expiration of two years, or, in the

case of a non-occupancy-raiyat, six months, from the date of the publication of the notice ; and thereupon the Court may, on being satisfied that the raiyat did not voluntarily abandon his holding, order recovery of possession on such terms, if any, with respect to compensation to persons injured and payment of arrears of rent as to the Court may seem just.

(4) Where the whole or part of a holding has been sub-let by a registered instrument, the landlord shall, before entering under this section on the holding, offer the whole holding to the sub-lessee for the remainder of the term of the sub-lease at the rent paid by the raiyat who has ceased to cultivate the holding, and on condition of the sub-lessee paying up all arrears due from that raiyat. If the sub-lessee refuses or neglects within a reasonable time to accept the offer, the landlord may avoid the sub-lease and may enter on the holding and let it to another tenant or cultivate it himself as provided in sub-sections (1) and (2).

Sub-division of tenancy.

88. A division of a tenure or holding, or distribution of the rent payable in respect thereof, shall not be binding on the landlord unless it is made with his consent in writing.

Ejection.

89. No tenant shall be ejected from his tenure or holding except in execution of a decree.

Measurements.

90. (1) Subject to the provisions of this section and any contract, a landlord may, by himself, or by any person authorized by him in this behalf, enter on and measure all land comprised in his estate or tenure, other than land exempt from the payment of revenue.

(2) A landlord shall not, without the consent of the tenant, or the written permission of the Collector, be entitled to measure land more than once in ten years, except in the following cases (namely) :—

(a) where the area of the tenure or holding is liable, by reason of alluvion or diluvion, to vary from year to year, and the rent payable depends on the area ;

(b) where the area under cultivation is liable to vary from year to year and the rent payable depends on the area under cultivation ;

(c) where the landlord is a purchaser otherwise than by voluntary transfer and not more than two years have elapsed since the date of his entry under the purchase.

*Bengal Tenancy Act.**(Chapter IX.—Miscellaneous Provisions as to Landlords and Tenants.—Secs. 91-98.)*

nts. (3) The ten years shall be computed from the date of the last measurement, whether made before or after the commencement of this Act.

91. (1) Where a landlord desires to measure any land which he is entitled to measure under the last foregoing section, the Civil Court may, on the application of the landlord, make an order requiring the tenant to attend and point out the boundaries of the land.

(2) If the tenant refuses or neglects to comply with the order, a map or other record of the boundaries and measurements of the land, prepared under the direction of the landlord at the time when the tenant was directed to attend, shall be presumed to be correct until the contrary is shown.

92. (1) Every measurement of land made by order of a Civil Court, or of a Revenue-officer, in any suit or proceeding between a landlord and tenant, shall be made by the acre, unless the Court or Revenue-officer directs that it be made by any other specified standard.

(2) If the rights of the parties are regulated by any local measure other than the acre, the acre shall be converted into the local measure for the purposes of the suit or proceeding.

(3) The Local Government may, after local enquiry, make rules declaring for any local area the standard or standards of measurement locally in use in that area, and every declaration so made shall be presumed to be correct until the contrary is shown.

Managers.

93. When any dispute exists between co-owners of an estate or tenure as to the management thereof, and in consequence there has ensued, or is likely to ensue,

- (a) inconvenience to the public, or
(b) injury to private rights,

the District Judge may, on the application in case (a) of the Collector, and in case (b) of any one having an interest in the estate or tenure, direct a notice to be served on all the co-owners, calling on them to show cause why they should not appoint a common manager:

Provided that a co-owner of an estate or tenure shall not be entitled to apply under this section unless he is actually in possession of the interest he claims, and, if he is a co-owner of an estate, unless his name and the extent of his interest are registered under the Land Registration Act, 1876.

94. If the co-owners fail to show cause as aforesaid within one month after service of a notice under the last foregoing section,

the District Judge may make an order directing them to appoint a common manager, and a copy of the order shall be served on any co-owner who did not appear before it was made. *Managers.*

95. If the co-owners do not, within such period, not being less than one month after the making of an order under the last foregoing section, as the District Judge may fix in this behalf, or, where the order has been served as directed by that section, within a like period after such service, appoint a common manager and report the appointment for the information of the District Judge, the District Judge may, unless it is shown to his satisfaction that there is a prospect of a satisfactory arrangement being made within a reasonable time,—

- (a) direct that the estate or tenure be managed by the Court of Wards in any case in which the Court of Wards consents to undertake the management thereof; or
(b) in any case appoint a manager.

96. The Local Government may nominate a person for any local area to manage all estates and tenures within that local area for which it may be necessary to appoint a manager under clause (b) of the last foregoing section; and, when any person has been so nominated, no other person shall be appointed manager under that clause by the District Judge, unless in the case of any estate the Judge thinks fit to appoint one of the co-owners themselves as manager.

97. In any case in which the Court of Wards undertakes under section 95 the management of an estate or tenure, so much of the provisions of the Court of Wards Act, 1879, as relates to the management of immovable property shall apply to the management. *IX (B.C.) of 1879.*

98. (1) A manager appointed under section 95 may, if the District Judge thinks fit, be remunerated by a fixed salary or percentage of the money collected by him as manager, or partly in one way and partly in the other, as the District Judge from time to time directs.

(2) He shall give such security for the proper discharge of his duties as the District Judge directs.

(3) He shall, subject to the control of the District Judge, have, for the purposes of management, the same powers as the co-owners jointly might but for his appointment have exercised, and the co-owners shall not exercise any such power

*Bengal Tenancy Act.**(Chapter X.—Record-of-rights and Settlement of Rents.—Secs. 99-104.)*

(4) He shall deal with and distribute the profits in accordance with the orders of the District Judge.

(5) He shall keep regular accounts, and allow the co-owners or any of them to inspect and take copies of those accounts.

(6) He shall pass his accounts at such period and in such form as the District Judge may direct.

(7) He may make any application which the proprietors could make under section 103.

(8) He shall be removable by the order of the District Judge, and not otherwise.

99. When an estate or tenure has been placed under the management of the Court of Wards, or a manager has been appointed for the same under section 95, the District Judge may at any time direct that the management of it be restored to the co-owners, if he is satisfied that the management will be conducted by them without inconvenience to the public or injury to private rights.

100. The High Court may, from time to time, make rules defining the powers and duties of managers under the foregoing sections.

CHAPTER X.

RECORD-OF-RIGHTS AND SETTLEMENT OF RENTS.

101. (1) The Local Government may, in any case with the previous sanction of the Governor General in Council, and may, if it thinks fit, without such sanction in any of the cases next hereinafter mentioned, make an order directing that a survey be made, and a record-of-rights be prepared, in respect of the lands in a local area by a Revenue-officer.

(2) The cases in which an order may be made under this section without the previous sanction of the Governor General in Council are the following (namely) :—

(a) where the landlord or a large proportion of the landlords or of the tenants applies for such an order and deposits, or gives security for, such amount, for the payment of expenses, as the Local Government directs ;

(b) where the preparation of such a record is calculated to settle or avert a serious dispute existing or likely to arise between the tenants and their landlords generally ;

(c) where the local area is comprised in an estate or tenure which belongs to or is managed by the Government or the Court of Wards ; and

(d) where a settlement of revenue is being made in respect of the local area.

(3) A notification in the official Gazette of an order under this section shall be conclusive evidence that the order has been duly made.

102. Where an order is made under the last foregoing section, the particulars to be recorded shall be specified in the order, and may include, either without or in addition to other particulars, some or all of the following, namely :—

(a) the name of each tenant ;

(b) the class to which he belongs, that is to say, whether he is a tenure-holder, raiyat holding at fixed rates, occupancy-raiyat, non-occupancy-raiyat or under-raiyat, and, if he is a tenure-holder, whether he is a permanent tenure-holder or not, and whether his rent is liable to enhancement during the continuance of his tenure ;

(c) the situation, quantity and boundaries of the land held by him ;

(d) the name of his landlord ;

(e) the rent payable ;

(f) the mode in which that rent has been fixed, whether by contract, by order of a Court, or otherwise ;

(g) if the rent is a gradually increasing rent, the time at which, and the steps by which, it increases ;

(h) the special conditions and incidents, if any, of the tenancy.

103. On the application of a proprietor or tenure-holder, and on his depositing or giving security for the required amount for expenses, a Revenue-officer may, subject to and in accordance with rules made in this behalf by the Local Government, ascertain and record the particulars specified in the last foregoing section with respect to the estate or tenure or any part thereof.

104. (1) When, in any proceeding under this chapter, it does not appear that the tenant is holding land in excess of or less than that for which he is paying rent, and neither the landlord nor the tenant applies for a settlement of rent, the officer shall record the rent payable by the tenant, and the land in respect of which the rent is payable.

(2) When it appears that a tenant is holding land in excess of, or less than, that for which he is

*Bengal Tenancy Act.**(Chapter X.—Record-of-rights and Settlement of Rents.—Secs. 105-112.)*

paying rent, or either the landlord or the tenant applies for a settlement of rent, or in any case under section 101, sub-section (2), clause (2), the officer shall settle a fair and equitable rent in respect of the land held by the tenant.

(3) In settling rents under this section, the officer shall presume, until the contrary is proved, that the existing rent is fair and equitable, and shall have regard to the rules laid down in this Act for the guidance of the Civil Court in increasing or reducing rents, as the case may be.

105. (1) When the Revenue-officer has completed a record made under this chapter, he shall cause a draft thereof to be locally published in the prescribed manner and for the prescribed period, and shall receive and consider any objection which may be made to any entry therein during the period of publication.

(2) After the expiration of this period the Revenue-officer shall finally frame the record, and shall cause it to be locally published in the prescribed manner, and the publication shall be conclusive evidence that the record has been duly made under this chapter.

106. If at any time before the final publication of the record under the last foregoing section a dispute arises as to the correctness of any entry (not being an entry of a rent settled under this chapter), or as to the propriety of any omission, which the Revenue-officer proposes to make or has made therein or therefrom, the Revenue-officer shall hear and decide the dispute.

107. In all proceedings for the settlement of rents under this chapter, and in all proceedings under the last foregoing section, the Revenue-officer shall, subject to rules made by the Local Government under this Act, adopt the procedure laid down in the Code of Civil Procedure for the trial of suits, and his decision in every such proceeding shall have the force of a decree.

108. (1) The Local Government shall appoint one or more persons to be a Special Judge or Special Judges for the purpose of hearing appeals from the decisions of Revenue-officers under this chapter.

(2) An appeal shall lie to the Special Judge from the decision of a Revenue-officer under this chapter, and the provisions of the Code of Civil Procedure relating to appeals shall, as nearly as may be, apply to all such appeals.

(3) Subject to the provisions of Chapter XLII of the Code of Civil Procedure, an appeal shall lie to the High Court from the decision of a Special Judge in any case under section 106 as if he were a Court subordinate to the High Court within the meaning of the first section of that chapter:

Provided that, if in a second appeal the High Court alters the decision of the Special Judge in respect of any of the particulars with reference to which the rent of any tenure or holding has been settled, the Court may settle a new rent for the tenure or holding, but in so doing shall be guided by the rents of the other tenures or holdings of the same class comprised in the same record as ascertained or settled under section 104.

109. (1) Every record made under this chapter shall distinguish between the undisputed entries in record to be presumptive evidence and the undisputed entries therein.

(2) Every undisputed entry in the record shall be presumed to be correct until the contrary is proved.

110. When any rent is settled under this chapter, the settlement shall take effect from the beginning of the agricultural year next after the final publication of the record.

111. When an order has been made under section 101,—

- (a) a Civil Court shall not, until the final publication of the record, entertain a suit or application for the alteration of the rent or the determination of the status of any tenant in the area to which the order applies; and
- (b) the High Court may, if it thinks fit, transfer to the Revenue-officer any proceedings pending in a Civil Court for the alteration of any such rent or for the determination of any of the matters specified or referred to in section 102.

112. (1) The Local Government, with the previous sanction of the Governor General in Council, may, on being satisfied that the exercise of the powers hereinafter mentioned is necessary in the interests of public order or of the local welfare, invest a Revenue-officer acting under this chapter with the following powers or either of them, namely:—

- (a) power to settle all rents;
- (b) power, when settling rents, to reduce rents if in the opinion of the officer the maintenance of existing rents would on any ground, whether specified in this Act or not, be unfair or inequitable.

(2) The powers given under this section may be made exercisable within a specified area either generally or with reference to specified cases or classes of cases.

(3) When the Local Government takes any action under this section, the settlement-record prepared by the Revenue-officer shall not take effect until it has been finally confirmed by the Governor General in Council.

*Bengal Tenancy Act.**(Chapter XI.—Record of Proprietors' Private Lands.—Secs. 113—120.)**(Chapter XII.—Distraint.—Sec. 121.)*

113. When the rent of a tenure or holding is settled under this chapter, Period for which rents as settled are to remain unaltered. it shall not, except on the ground of a landlord's improvement or of a subsequent alteration in the area of the tenure or holding, be enhanced, in the case of a tenure or an occupancy-holding for fifteen years, and, in the case of a non-occupancy-holding, if the rent is settled in any case under section 112 or on the application of the landlord under section 104, for five years. The periods of fifteen and five years shall be counted from the date of the final publication of the record.

114. Where an order is made under this chapter in any case except under section 101, sub-section (2), Expenses of proceedings under chapter. clause (d), the expenses incurred by the Government in carrying out the provisions of this chapter in any local area, or such part of those expenses as the Local Government may direct, shall be defrayed by the landlords and tenants of land in that local area, in such proportions as the Local Government, having regard to all the circumstances of each case, may determine; and the proportion of those expenses so to be defrayed by any person shall be recoverable by the Government from him as if it were an arrear of revenue due by him.

115. When the particulars mentioned in section 102, clause (b), have been recorded under this chapter in respect of any tenancy, the Presumption as to fixity of rent not to apply, where record has been prepared. presumption under section 50 shall not thereafter apply to that tenancy.

CHAPTER XI.

RECORD OF PROPRIETORS' PRIVATE LANDS.

116. Nothing in Chapter V shall confer a right Saving as to khāmār land. of occupancy in, and nothing in Chapter VI shall apply to, a proprietor's private lands known in Bengal as khāmār, nij or nij-jot, and in Behar as zirāt, nij, sir or kamat, where any such land is held under a lease for a term of years or under a lease from year to year.

117. The Local Government may, from time to time, Power for Government to order survey and record of proprietor's private lands. make an order directing a Revenue-officer to make a survey and record of all the lands in a specified local area which are a proprietor's private lands within the meaning of the last foregoing section.

118. In the case of any land alleged to be a proprietor's private land, on the Power for Revenue-officer to record private land on application of proprietor or tenant. application of the proprietor or of any tenant of the land, and on his depositing the required amount for expenses, a Revenue-officer

may, subject to and in accordance with rules made in this behalf by the Local Government, ascertain and record whether the land is or is not a proprietor's private land.

119. When a Revenue-officer proceeds under either of the two last foregoing sections, the provisions of sections 105 to 109, both inclusive, shall apply. Procedure for recording private land.

120. (1) The Revenue-officer shall record as a proprietor's private land— Rules for determination of proprietor's private land.

(a) land which is proved to have been cultivated as khāmār, zirāt, sir, nij, nij-jot or kamat by the proprietor himself with his own stock or by his own servants or by hired labour for twelve continuous years immediately before the passing of this Act, and

(b) cultivated land which is recognized by village usage as proprietor's khāmār, zirāt, sir, nij, nij-jot or kamat.

(2) In determining whether any other land ought to be recorded as a proprietor's private land, the officer shall have regard to local custom, and to the question whether the land was before the second day of March, 1883, specifically let as proprietor's private land, and to any other evidence that may be produced; but shall presume that land is not a proprietor's private land until the contrary is shown.

(3) If any question arises in a Civil Court as to whether land is or is not a proprietor's private land, the Court shall have regard to the rules laid down in this section for the guidance of Revenue-officers.

CHAPTER XII.

DISTRRAINT.

121. Where an arrear of rent is due to the landlord of a ruiyat or under-Cases in which an application for distraint may be made. raiyat, and has not been due for more than a year, and no security has been accepted therefor by the landlord, the landlord may, in addition to any other remedy to which he is entitled by law, present an application to the Civil Court requesting the Court to recover the arrear by distraining, while in the possession of the cultivator,—

(a) any crops or other products of the earth standing or ungathered on the holding;

(b) any crops or other products of the earth which have been grown on the holding and have been reaped or gathered and are deposited on the holding, or on a threshing-floor or place for treading out grain, or the like, whether in the fields or within a homestead:

*Bengal Tenancy Act.**(Chapter XII.—Distrain.—Secs. 122-126.)*

Provided that an application shall not be made under this section—

- (1) by a proprietor or manager as defined under the Land Registration Act, 1876, or a mortgagee of such a proprietor or manager, unless his name and the extent of his interest in the land in respect of which the arrear is due have been registered under the provisions of that Act; or
- (2) for the recovery of any sum in excess of the rent payable for the holding in the preceding agricultural year, unless that sum is payable under a written contract or in consequence of a proceeding under this Act or an enactment hereby repealed; or
- (3) in respect of the produce of any part of the holding which the tenant has sub-let with the written consent of the landlord.

122. (1) Every application under the last foregoing section shall specify—

- (a) the holding in respect of which the arrear is claimed, and the boundaries thereof, or such other particulars as may suffice for its identification;
- (b) the name of the tenant;
- (c) the period in respect of which the arrear is claimed;
- (d) the amount of the arrear, with the interest, if any, claimed thereon, and, when an amount in excess of the rent payable by the tenant in the last preceding agricultural year is claimed, the contract, or proceeding, as the case may be, under which that amount is payable;
- (e) the nature and approximate value of the produce to be distrained;
- (f) the place where it is to be found, or such other particulars as may suffice for its identification; and
- (g) if it is standing or ungathered, the time at which it is likely to be cut or gathered.

(2) The application shall be signed and verified in the manner prescribed by the Code of Civil Procedure for the signing and verification of plaints.

123. (1) The applicant shall, at the time of filing an application under the foregoing sections, file in Court such documentary evidence (if any) as he may consider necessary for the purposes of the application.

(2) The Court may, if it thinks fit, examine the applicant, and shall, with as little delay as possible, admit the application or reject it, or permit the applicant to furnish additional evidence in support of it.

(3) Where a Court cannot forthwith admit or reject an application under sub-section (2), it may, if it thinks fit, make an order prohibiting the removal of the produce specified in the application pending the execution of an order for distraining the same or the rejection of the application.

(4) When an order for distraining any produce is made under this section at a considerable time before the produce is likely to be cut or gathered, the Court may suspend the execution of the order for such time as it thinks fit, and may, if it thinks fit, make a further order prohibiting the removal of the produce pending the execution of the order for distrain.

124. If an application is admitted under the last foregoing section, the Court shall depute an officer to distrain the produce specified therein, or such portion of that produce as it thinks fit; and the officer shall proceed to the place where the produce is, and distrain the produce by taking charge of it himself or placing some other person in charge of it in his behalf, and publishing a notification of the distrain in accordance with rules to that effect to be made by the High Court:

Provided that produce which from its nature does not admit of being stored shall not be distrained under this section at any time less than twenty days before the time when it would be fit for reaping or gathering.

125. (1) The distraining officer shall, at the time of making the distrain, serve on the defaulter a written demand for the arrear due, and the costs incurred in making the distrain, with an account exhibiting the grounds on which the distrain is made.

(2) Where the distraining officer has reason to believe that a person other than the defaulter is the owner of the property distrained, he shall serve copies of the demand and account on that person likewise.

(3) The demand and account shall, if practicable, be served personally; but if a person on whom they are to be served absconds or conceals himself, or cannot otherwise be found, the officer shall affix copies of the demand and account on a conspicuous part of the outside of the house in which he usually resides.

126. (1) A distrain under this chapter shall not prevent any person from reaping, gathering or storing any produce, or doing any other act necessary for its due preservation.

(2) If the person entitled to do so fails to do so at the proper time, the distraining officer shall cause any standing crops or ungathered products

*Bengal Tenancy Act.**(Chapter XII.—Distrain.—Secs. 127—136.)*

distrained to be reaped or gathered when ripe, and stored in such granaries or other places as are commonly used for the purpose, or in some other convenient place in the neighbourhood, or shall do whatever else may be necessary for the due preservation of the same.

(3) In either case the distrained property shall remain in the charge of the distraining officer, or of some other person appointed by him in this behalf.

127. (1) Unless the demand, with all costs of the distraint, be immediately satisfied, the distraining officer shall issue a proclamation specifying the particulars of the property distrained and the demand for which it is distrained, and notifying that he will, at a place and on a day specified, not being less than three or more than seven days after the time of making the distraint, sell the distrained property by public auction :

Provided that when the crops or products distrained from their nature admit of being stored but have not yet been stored, the day of the sale shall be so fixed as to admit of their being made ready for storing before its arrival.

(2) The proclamation shall be stuck up on a conspicuous place in the village in which the land is situate for which the arrears of rent are claimed.

128. The sale shall be held at the place where the distrained property is, or at the nearest place of public resort if the distraining officer is of opinion that it is likely to sell there to better advantage.

129. (1) Crops or products which from their nature admit of being stored shall not be sold before they are reaped or gathered and are ready for storing.

(2) Crops or products which from their nature do not admit of being stored may be sold before they are reaped or gathered, and the purchaser shall be entitled to enter on the land by himself, or by any person appointed by him in this behalf, and do all that is necessary for the purpose of tending and reaping or gathering them.

130. The property shall be sold by public auction, in one or more lots as the officer holding the sale may think advisable; and if the demand, with the costs of distraint and sale, is satisfied by the sale of a portion of the property, the distraint shall be immediately withdrawn with respect to the remainder.

131. If, on the property being put up for sale, a fair price (in the estimation of the officer holding the sale) is not offered for it, and if the owner

of the property, or a person authorised to act in his behalf, applies to have the sale postponed till the next day, or (if a market is held at the place of sale) the next market-day, the sale shall be postponed until that day, and shall be then completed, whatever price may be offered for the property.

132. The price of every lot shall be paid at the time of sale, or as soon thereafter as the officer holding the sale directs, and in default of such payment the property shall be put up again and sold.

133. When the purchase-money has been paid in full, the officer holding the sale shall give the purchaser a certificate describing the property purchased by him and the price paid.

134. (1) From the proceeds of every sale of distrained property under this chapter, the officer holding the sale shall pay the costs of the distraint and sale, calculated on a scale of charges prescribed by rules to be made, from time to time, by the Local Government in this behalf.

(2) The remainder shall be applied to the discharge of the arrear for which the distress was made, with interest thereon up to the day of sale; and the surplus (if any) shall be paid to the person whose property has been sold.

135. Officers holding sales of property under this Act, and all persons employed by, or subordinate to, such officers, are prohibited from purchasing, either directly or indirectly, any property sold by such officers.

136. (1) If at any time after a distraint has been made under this chapter, and before the sale of the distrained property, the defaulter, or the owner of the distrained property where he is not the defaulter, deposits in the Court issuing the order of distraint, or in the hands of the distraining officer, the amount specified in the demand served under section 125, with all costs which may have been incurred after the service of the demand, the Court or officer, as the case may be, shall grant a receipt for the same and the distraint shall forthwith be withdrawn.

(2) When the distraining officer receives the deposit, he shall forthwith pay it into the Court.

(3) A receipt granted under this section to an owner of distrained property not being the defaulter shall afford a full protection to him against any subsequent claim for the arrears of rent on account of which the distraint was made.

(4) After the expiration of one month from the date of a deposit being made under this section,

*Bengal Tenancy Act.**(Chapter XII.—Distrain.—Secs. 137-142.)**(Chapter XIV.—Judicial Procedure.—Secs. 143-144.)*

e Court shall pay therefrom to the applicant for straint the amount due to him, unless in the eanwhile the owner of the property distrained has stituted a suit against the applicant contesting e legality of the distrain and claiming compen- tion in respect of the same.

(5) A landlord shall not be deemed to have nsented to his tenant's sub-letting the holding or y part thereof merely by reason of his having eived an amount deposited under this section an inferior tenant.

137. (1) When an inferior tenant, on his pro-
amount paid by under-
 ant for his lessor may
 deducted from rent. property being lawfully dis-
 trained under this chapter
 for the default of a superior
 tenant, makes any payment
 der the last foregoing section, he shall be entitled
 deduct the amount of that payment from any rent
 yable by him to his immediate landlord, and
 at landlord, if he is not the defaulter, shall in like
 inner be entitled to deduct the amount so deduct-
 from any rent payable by him to his immediate
 idlord, and so on until the defaulter is reached.

(2) Nothing in this section shall affect the right
 an inferior tenant making a payment under the
 t foregoing section to institute a suit for the
 overy from the defaulter of any portion of the
 ount paid which he has not deducted under this
 tion.

138. When land is sub-let, and any conflict arises
conflict between rights
 superior and inferior
 landlords. under this chapter between
 the rights of a superior and
 of an inferior landlord who
 train the same property, the right of the supe-
 r landlord shall prevail.

139. When any conflict arises between an order
Distrain of property
 is under attach-
 it. for distrain issued under
 this chapter and an order
 issued by a Civil Court for
 attachment or sale of the property which is the
 object of the distrain, the order for distrain
 ill prevail; but, if the property is sold under
 it order, the surplus proceeds of the sale shall
 be paid under section 134 to the owner of the
 erty without the sanction of the Court by
 ich the order of attachment or sale was issued.

140. No appeal shall lie from any order passed
ult for compensa-
 i for wrongful dis-
 nt. by a Civil Court under this
 chapter; but any person
 whose property is distrained
 an application made under section 121 in any
 e in which such an application is not permitted
 that section may institute a suit against the
 licant for the recovery of compensation.

141. (1) When the Local Government is of opi-
ower for Local Gov-
 nent to authorise dis-
 at in certain cases. nion that in any local area or
 in any class of cases it would,
 by reason of the character of
 cultivation or the habits of the cultivators, be

impracticable for a landlord to realize his rent by an
 application under this chapter, to the Civil Court,
 it may, from time to time, by order, authorize
 the landlord to distrain, by himself or his agent,
 any produce for the distrain of which he would
 be entitled to apply under this chapter to the
 Civil Court:

Provided that every person distraining any pro-
 duce under such authorization shall proceed in
 the manner prescribed by section 124, and shall
 forthwith give notice, in such form as the High
 Court may, by rule, prescribe, to the Civil Court
 having jurisdiction to entertain an application for
 distraining the produce, and that Court shall, with
 no avoidable delay, depute an officer to take
 charge of the produce distrained.

(2) When an officer of the Court has taken
 charge of any distrained produce under this sec-
 tion, the proceedings shall thereafter be conducted
 in all respects as if he had distrained it under sec-
 tion 124.

(3) The Local Government may at any time
 rescind any order made by it under this section.

142. The High Court may, from time to time,
Power for High Court
 to make rules. make rules consistent with
 this Act for regulating the
 procedure in all cases under this chapter.

CHAPTER XIII. —

JUDICIAL PROCEDURE.

143. (1) The High Court may, from time to time,
Power to modify Civil
 Procedure Code in its ap-
 plication to landlord and
 tenant suits. with the approval of the
 Governor General in Council,
 make rules consistent with
 this Act declaring that any
 portions of the Code of Civil Procedure shall not ap-
 ply to suits between landlord and tenant as such or
 to any specified classes of such suits, or shall apply to
 them subject to modifications specified in the rules.

(2) Subject to any rules so made, and subject
 also to the other provisions of this Act, the Code
 of Civil Procedure shall apply to all such suits.

XIV of 1882.

144. (1) The cause of action in all suits between
Jurisdiction in pro-
 ceedings under Act. landlord and tenant as such
 shall, for the purposes of the
 Code of Civil Procedure, be deemed to have arisen
 within the local limits of the jurisdiction of the
 Civil Court which would have jurisdiction to enter-
 tain a suit for the possession of the tenure or hold-
 ing in connection with which the suit is brought.

XIV of 1882.

(2) When under this Act a Civil Court is
 authorized to make an order on the application
 of a landlord or a tenant, the application shall
 be made to the Court which would have jurisdic-
 tion to entertain a suit for the possession of
 the tenure or holding in connection with which the
 application is brought.

*Bengal Tenancy Act.**(Chapter XIII.—Judicial Procedure.—Secs. 145-151.)*

145. Every nâib or gumâshta of a landlord empowered in this behalf by a written authority under the hand of the landlord shall, for the purposes of every such suit or application, be deemed to be the recognized agent of the landlord within the meaning of the Code of Civil Procedure, notwithstanding that the landlord may reside within the local limits of the jurisdiction of the Court in which the suit is to be instituted or is pending, or in which the application is made.

IV of 1882.

IV of 1882.

146. The particulars referred to in section 53 of the Code of Civil Procedure shall, in the case of such suits, instead of being entered in the register of civil suits prescribed by that section, be entered in a special register to be kept by each Civil Court, in such form as the Local Government may, from time to time, prescribe in this behalf.

147. Subject to the provisions of section 373 of the Code of Civil Procedure, where a landlord has instituted a suit against a raiyat for the recovery of any rent of his holding, the landlord shall not institute another suit against him for the recovery of any rent of that holding until after three months from the date of the institution of the previous suit.

IV of 1882.

148. The following rules shall apply to suits for the recovery of rent:—

(a) sections 121 to 127 (both inclusive), 129, 305, and 320 to 326 (both inclusive) of the Code of Civil Procedure shall not apply to any such suit:

V of 1882.

(b) the plaint shall contain, in addition to the particulars specified in section 50 of the Code of Civil Procedure, a statement of the situation, designation, extent and boundaries of the land held by the tenant; or, where the plaintiff is unable to give the extent or boundaries, in lieu thereof a description sufficient for identification:

V of 1882.

(c) the summons shall be for the final disposal of the suit, unless the Court is of opinion that the summons should be for the settlement of issues only;

(d) the service of the summons may, if the High Court by rule, either generally, or specially for any local area, so directs, be effected, either in addition to, or in substitution for, any other mode of service, by forwarding the summons by post in a letter addressed to the defendant and registered under Part III of the Indian Post Office Act, 1866;

IV of 1886

when a summons is so forwarded in a letter, and it is proved that the letter was duly posted and registered, the Court may presume that the summons has been duly served:

(e) a written statement shall not be filed without the leave of the Court:

(f) the rules for recording the evidence of witnesses prescribed by section 189 of the Code of Civil Procedure shall apply, whether an appeal is allowed or not:

(g) the Court may, when passing the decree, order on the oral application of the decree-holder the execution thereof, unless it is a decree for ejectment for arrears:

(h) notwithstanding anything contained in section 232 of the Code of Civil Procedure, an application for the execution of a decree for arrears obtained by a landlord shall not be made by an assignee of the decree unless the landlord's interest in the land has become and is vested in him.

149. (1) When a defendant admits that money is due from him on account of rent, but pleads that it is due to a third person, the Court shall, except for special reasons to be recorded in writing, refuse to take cognizance of the plea unless the defendant pays into Court the amount so admitted to be due.

(2) Where such a payment is made, the Court shall forthwith cause notice of the payment to be served on the third person.

(3) Unless the third person within three months from the receipt of the notice institutes a suit against the plaintiff and therein obtains an order restraining payment out of the money, it shall be paid out to the plaintiff on his application.

(4) Nothing in this section shall affect the right of any person to recover from the plaintiff money paid to him under sub-section (3).

150. When a defendant admits that money is due from him to the plaintiff on account of rent, but pleads that the amount claimed is in excess of the amount due, the Court shall, except for special reasons to be recorded in writing, refuse to take cognizance of the plea unless the defendant pays into Court the amount so admitted to be due.

151. When a defendant is liable to pay money into Court under either of the two last foregoing sections, if the Court thinks that there are sufficient reasons for so ordering, it may take cognizance of the defendant's plea on his paying into Court such reasonable portion of the money as the Court directs.

*Bengal Tenancy Act.**(Chapter XIII.—Judicial Procedure.—Secs. 152-156.)*

152. When a defendant pays money into Court under either of the said sections, the Court shall give the defendant a receipt, and the receipt so given shall operate as an acquittance in the same manner and to the same extent as if it had been given by the plaintiff or the third person as the case may be.

153. An appeal shall not lie from any decree or order passed, whether in the first instance or on appeal, in any suit instituted by a landlord for the recovery of rent where—

(a) the decree or order is passed by a District Judge, Additional Judge or Subordinate Judge, and the amount claimed in the suit does not exceed one hundred rupees, or

(b) the decree or order is passed by any other judicial officer specially empowered by the Local Government to exercise final jurisdiction under this section, and the amount claimed in the suit does not exceed fifty rupees;

unless in either case the decree or order has decided a question relating to title to land or to some interest in land as between parties having conflicting claims thereto, or a question of a right to enhance or vary the rent of a tenant, or a question of the amount of rent annually payable by a tenant:

Provided that the District Judge may call for the record of any case in which a judicial officer as aforesaid has passed a decree or order to which this section applies, if it appears that the judicial officer has exercised a jurisdiction not vested in him by law, or has failed to exercise a jurisdiction so vested, or has acted in the exercise of his jurisdiction illegally or with material irregularity; and may pass such order as the District Judge thinks fit.

154. A decree for enhancement of rent under this Act, if passed in a suit instituted in the first eight months of an agricultural year, shall ordinarily take effect on the commencement of the agricultural year next following; and, if passed in a suit instituted in the last four months of the agricultural year, shall ordinarily take effect on the commencement of the agricultural year next but one following; but nothing in this section shall prevent the Court from fixing, for special reasons, a later date from which any such decree shall take effect.

155. (1) A suit for the relief against forfeiture of a tenant, on the ground—

(a) that he has used the land in a manner which renders it unfit for the purposes of the tenancy, or

(b) that he has broken a condition on breach of which he is, under the terms of a con-

tract between him and the landlord, liable to ejectment,

shall not be entertained unless the landlord has served, in the prescribed manner, a notice on the tenant specifying the particular misuse or breach complained of, and, where the misuse or breach is capable of remedy, requiring the tenant to remedy the same, and, in any case, to pay reasonable compensation for the misuse or breach, and the tenant has failed to comply within a reasonable time with that request.

(2) A decree passed in favour of a landlord in any such suit shall declare the amount of compensation which would reasonably be payable to the plaintiff for the misuse or breach, and whether, in the opinion of the Court, the misuse or breach is capable of remedy, and shall fix a period during which it shall be open to the defendant to pay that amount to the plaintiff, and, where the misuse or breach is declared to be capable of remedy, to remedy the same.

(3) The Court may, from time to time, for special reasons, extend a period fixed by it under subsection (2).

(4) If the defendant, within the period or extended period (as the case may be) fixed by the Court under this section, pays the compensation mentioned in the decree, and, where the misuse or breach is declared by the Court to be capable of remedy, remedies the misuse or breach to the satisfaction of the Court, the decree shall not be executed.

156. The following rules shall apply in the case of every raiyat ejected from a holding:—

(a) when the raiyat has, before the date of his ejectment, sown or planted crops in any land comprised in the holding, he shall be entitled, at the option of the landlord, either to retain possession of that land and to use it for the purpose of tending and gathering in the crops, or to receive from the landlord the value of the crops as estimated by the Court executing the decree for ejectment;

(b) when the raiyat has, before the date of his ejectment, prepared for sowing any land comprised in his holding, but has not sown or planted crops in that land, he shall be entitled to receive from the landlord the value of the labour and capital expended by him in so preparing the land, as estimated by the Court executing the decree for ejectment, together with reasonable interest on that value;

(c) but a raiyat shall not be entitled to retain possession of any land or receive any sum in respect thereof under this section where, after the commencement of pro-

*Bengal Tenancy Act.**(Chapter XIV.—Sale for Arrears under Decree.—Secs. 157—162.)*

ceedings by the landlord for his ejectment, he has cultivated or prepared the land contrary to local usage;

- (d) if the landlord elects under this section to allow a raiyat to retain possession of the land, the raiyat shall pay to the landlord, for the use and occupation of the land during the period for which he is allowed to retain possession of the same, such rent as the Court executing the decree for ejectment may deem reasonable.

157. When a plaintiff institutes a suit for the ejectment of a trespasser he may, if he thinks fit, claim as alternative relief that the defendant be declared liable to pay for the land in his possession a fair and equitable rent to be determined by the Court, and the Court may grant such relief accordingly.

158. (1) The Court having jurisdiction to determine a suit for the possession of land may, on the application of either the landlord or the tenant of the land, determine all or any of the following matters, (namely) :—

- (a) the situation, quantity and boundaries of the land;
- (b) the name and description of the tenant thereof (if any);
- (c) the class to which he belongs, that is to say, whether he is a tenure-holder, raiyat holding at fixed rates, occupancy-raiyat, non-occupancy-raiyat, or under-raiyat, and, if he is a tenure-holder, whether he is a permanent tenure-holder or not and whether his rent is liable to enhancement during the continuance of his tenure; and
- (d) the rent payable by him at the time of the application.

(2) If, in the opinion of the Court, any of these matters cannot be satisfactorily determined without a local inquiry, the Court may direct that a local inquiry be held under Chapter XXV of the Code of Civil Procedure by such Revenue-officer as the Local Government may authorize in that behalf by rule made under section 892 of the said Code.

(3) The order on any application under this section shall have the effect of, and be subject to the like appeal as, a decree.

CHAPTER XIV.**SALE FOR ARREARS UNDER DECREE.**

159. Where a tenure or holding is sold in execution of a decree for arrears due in respect thereof, the purchaser shall take subject to the interests defined in this chapter as "protected interests", but with power to annul the interests defined in this chapter as "incumbrances":

Provided as follows :—

- (a) a registered and notified incumbrance within the meaning of this chapter shall not be so annulled except in the case hereinafter mentioned in that behalf;

- (b) the power to annul shall be exercisable only in manner by this chapter directed.

160. The following shall be deemed to be protected interests within the meaning of this chapter :—

- (a) any under-tenure existing from the time of the Permanent Settlement;
- (b) any under-tenure recognized by the settlement-proceedings of any current temporary settlement as a tenure at a rent fixed for the period of that settlement;
- (c) any lease of land whereon dwelling-houses, manufactories or other permanent buildings have been erected, or permanent gardens, plantations, tanks, canals, places of worship or burning or burying grounds have been made;
- (d) any right of occupancy;
- (e) the right of a non-occupancy-raiyat to hold for five years at a rent fixed under Chapter VI by a Court, or under Chapter X by a Revenue-officer;
- (f) any right conferred on an occupancy-raiyat to hold at a rent which was a fair and reasonable rent at the time the right was conferred; and
- (g) any right or interest which the landlord at whose instance the tenure or holding is sold, or his predecessor in title, has expressly and in writing given the tenant for the time being permission to create.

161. For the purposes of this chapter—
Meaning of "incumbrance" and "registered and notified incumbrance."

(a) the term "incumbrance", used with reference to a tenancy, means any lien, sub-tenancy, easement or other right or interest created by the tenant on his tenure or holding or in limitation of his own interest therein, and not being a protected interest as defined in the last foregoing section;

(b) the term "registered and notified incumbrance", used with reference to a tenure or holding sold or liable to sale in execution of a decree for an arrear of rent due in respect thereof, means an incumbrance created by a registered instrument of which a copy has, not less than three months before the accrual of the arrear, been served on the landlord in manner hereinafter provided.

162. When a decree has been passed for an arrear of rent due for a tenure or holding, and the decree-holder applies under section 235 of the Code of Civil Procedure for the attach-

*Bengal Tenancy Act.**(Chapter XIV.—Sale for Arrears under Decree.—Secs. 163-167.)*

ment and sale of the tenure or holding in execution of the decree, he shall produce a statement showing the pargana, estate and village in which the land comprised in the tenure or holding is situate, the yearly rent payable for the same and the total amount recoverable under the decree.

163. (1) Notwithstanding anything contained in the Code of Civil Procedure, when the decree-holder makes the application mentioned in the last foregoing section, the Court shall, if under section 245 of the said Code it admits the application and orders execution of the decree as applied for, issue simultaneously the order of attachment and the proclamation required by section 287 of the said Code.

(2) The proclamation shall, in addition to stating and specifying the particulars mentioned in section 287 of the said Code, announce—

(a) in the case of a tenure or a holding of a raiyat holding at fixed rates, that the tenure or holding will first be put up to auction subject to the registered and notified incumbrances, and will be sold subject to those incumbrances if the sum bid is sufficient to liquidate the amount of the decree and costs, and that otherwise it will, if the decree-holder so desires, be sold on a subsequent day, of which due notice will be given, with power to annul all incumbrances; and

(b) in the case of an occupancy-holding, that the holding will be sold with power to annul all incumbrances.

(3) The proclamation shall, besides being made in the manner prescribed by section 289 of the said Code, be published by fixing up a copy thereof in a conspicuous place on the land comprised in the tenure or holding ordered to be sold, and shall also be published in such manner as the Local Government may, from time to time, direct in this behalf.

(4) Notwithstanding anything contained in section 290 of the said Code, the sale shall not, without the consent in writing of the judgment-debtor, take place until after the expiration of at least thirty days, calculated from the date on which the copy of the proclamation has been fixed up on the land comprised in the tenure or holding ordered to be sold.

164. (1) When a tenure or a holding at fixed rates has been advertised for sale under the last foregoing section, it shall be put up to auction, subject to registered and notified incumbrances; and, if the bidding reaches a sum sufficient to liquidate the amount of the decree and costs, including the costs of sale, the tenure or holding shall be sold subject to such incumbrances.

(2) The purchaser at a sale under this section may, in manner provided by section 167, and not otherwise, annul any incumbrance upon the tenure or holding not being a registered and notified incumbrance.

165. (1) If the bidding for a tenure or a holding at fixed rates put up to auction under the last foregoing section does not reach a sum sufficient to liquidate the amount of the decree and costs as aforesaid, and if the decree-holder thereupon desires that the tenure or holding be sold with power to avoid all incumbrances, the officer holding the sale shall adjourn the sale and make a fresh proclamation under section 289 of the Code of Civil Procedure, announcing that the tenure or holding will be put up to auction and sold with power to avoid all incumbrances upon a future day specified therein, not less than fifteen or more than thirty days from the date of the postponement; and upon that day the tenure or holding shall be put up to auction and sold with power to avoid all incumbrances.

(2) The purchaser at a sale under this section may, in manner provided by section 167, and not otherwise, annul any incumbrance on the tenure or holding.

166. (1) When an occupancy-holding has been advertised for sale under section 163, it shall be put up to auction and sold with power to avoid all incumbrances.

(2) The purchaser at a sale under this section may, in manner provided by the next following section, and not otherwise, annul any incumbrance on the holding.

167. (1) A purchaser having power to annul an incumbrance under any of the foregoing sections, desiring to annul the same, may, within one year from the date of the sale or the date on which he first has notice of the incumbrance, whichever is later, present to the Collector an application in writing, requesting him to serve on the incumbrancer a notice declaring that the incumbrance is annulled.

(2) Every such application must be accompanied by such fee for the service of the notice as the Board of Revenue may fix in this behalf.

(3) When an application for service of a notice is made to the Collector in manner prescribed by this section, he shall cause the notice to be served in compliance therewith, and the incumbrance shall be deemed to be annulled from the date on which it is so served.

(4) When a tenure or holding is sold in execution of a decree for arrears due in respect thereof, and there is on the tenure or holding a protected interest of the kind specified in section 160, clause (c), the purchaser may, if he has power under this chapter to avoid all incumbrances, sue to enhance the rent of the land which is the subject of the protected interest. On proof that the land is held at a rent which was not at the time the lease was granted a fair rent, the Court may enhance the rent to such amount as appears to be fair and equitable.

This sub-section shall not apply to land which has been held for a term exceeding twelve years at a fixed rent equal to the rent of good arable land.

*Bengal Tenancy Act.**(Chapter XIV.—Sale for Arrears under Decree.—Secs. 168-174.)***168. (1)** The Local Government may, from time

Power to direct that occupancy-holdings be dealt with under foregoing sections as tenures, to time, by notification in the official Gazette, direct that occupancy-holdings or any specified class of occupancy-holdings in any local area put up for sale in execution of decrees for rent due on them shall, before being put up with power to avoid all incumbrances, be put up subject to registered and notified incumbrances, and may by like notification rescind any such direction.

(2) While any such direction remains in force in respect of any local area, all occupancy-holdings, or, as the case may be, occupancy-holdings of the specified class in that local area, shall, for the purposes of sale under the foregoing sections of this chapter, be treated in all respects as if they were tenures.

169. (1) In disposing of the proceeds of a sale

Rules for disposal of the sale-proceeds. under this chapter, the following rules, instead of those prescribed by section 295 of the Code of Civil Procedure, shall be observed, that is to say:—

(a) there shall first be paid to the decree-holder the costs incurred by him in bringing the tenure or holding to sale;

(b) there shall, in the next place, be paid to the decree-holder the amount due to him under the decree in execution of which the sale was made;

(c) if there remains a balance after these sums have been paid, there shall be paid to the decree-holder therefrom any rent which may have fallen due to him in respect of the tenure or holding between the institution of the suit and the date of the sale;

(d) the balance (if any) remaining after the payment of the rent mentioned in clause (c) shall, upon the expiration of two months from the confirmation of the sale, be paid to the judgment-debtor upon his application.

(2) If the judgment-debtor disputes the decree-holder's right to receive any sum on account of rent under clause (c), the Court shall determine the dispute, and the determination shall have the force of a decree.

170. (1) Sections 278 to

283 (both inclusive) of the Code of Civil Procedure shall not apply to a tenure or holding attached in execution of a decree for arrears due thereon.

(2) When an order for the sale of a tenure or holding in execution of such a decree has been made, the tenure or holding shall not be released from attachment unless, before it is knocked down to the auction-purchaser, the amount of the decree, including the costs decreed, together with the costs incurred in order to the sale, is paid into Court, or the decree-holder makes an application for the release of the tenure or holding on the ground that the decree has been satisfied out of Court.

(3) The judgment-debtor or any person having in the tenure or holding any interest voidable on the sale may pay money into Court under this section.

171. (1) When any person having, in a tenure

Amount paid into Court to prevent sale to be in certain cases a mortgage-debt on the tenure or holding. or holding advertised for sale under this chapter, an interest which would be avoidable upon the sale, pays into Court the amount requisite to prevent the sale,—

(a) the amount so paid by him shall be deemed to be a debt bearing interest at twelve per centum per annum and secured by a mortgage of the tenure or holding to him;

(b) his mortgage shall take priority of every other charge on the tenure or holding other than a charge for arrear of rent; and

(c) he shall be entitled to possession of the tenure or holding as mortgagee of the tenant, and to retain possession of it as such until the debt, with the interest due thereon, has been discharged.

(2) Nothing in this section shall affect any other remedy to which any such person would be entitled.

172. When a tenure or holding is advertised for

Inferior tenant paying sale under this chapter in execution of a decree against a superior tenant defaulting, and an inferior tenant, whose interest would be voidable upon the sale, pays money into Court in order to prevent the sale, he may, in addition to any other remedy provided for him by law, deduct the whole or any portion of the amount so paid from any rent payable by him to his immediate landlord; and that landlord, if he is not the defaulter, may in like manner deduct the amount so deducted from any rent payable by him to his immediate landlord, and so on until the defaulter is reached.

173. (1) Notwithstanding anything contained

Decree-holder may bid at sale; judgment-debtor or may not. in section 294 of the Code of Civil Procedure, the holder of a decree in execution of which a tenure or holding is sold under this chapter may, without the permission of the Court, bid for or purchase the tenure or holding.

(2) The judgment-debtor shall not bid for or purchase a tenure or holding so sold.

(3) When a judgment-debtor purchases by himself or through another person a tenure or holding so sold, the Court may, if it thinks fit, on the application of the decree-holder or any other person interested in the sale, by order set aside the sale, and the costs of the application and order, and any deficiency of price which may happen on the re-sale, and all expenses attending it, shall be paid by the judgment-debtor.

174. (1) Where a tenure or holding is sold for

Application by judgment-debtor to set aside sale. an arrear of rent due thereon, then, at any time within thirty days from the date of sale, the judgment-debtor may apply to have the sale set aside, on his depositing in Court, for payment to the decree-holder, the amount recoverable

*Bengal Tenancy Act.**(Chapter XV.—Contract and Custom.—Secs. 175—179.)*

under the decree with costs, and, for payment to the purchaser, a sum equal to five per centum of the purchase-money.

(2) If such deposit is made within the thirty days, the Court shall pass an order setting aside the sale, and the provisions of section 315 of the Code of Civil Procedure shall apply in the case of a sale so set aside:

Provided that, if a judgment-debtor applies under section 311 of the Code of Civil Procedure to set aside the sale of his tenure or holding, he shall not be entitled to make an application under this section.

• (3) Section 313 of the Code of Civil Procedure shall not apply to any sale under this chapter.

175. Notwithstanding anything contained in Part IV of the Indian Registration Act, 1877, an instrument creating an incumbrance upon any tenure or holding which has been executed before the commencement of this Act, and is not required by section 17 of the said Registration Act to be registered, shall be accepted for registration under that Act if it is presented for that purpose to the proper officer within one year from the commencement of this Act.

176. Every officer who has, whether before or after the passing of this Act, registered an instrument executed by a tenant of a tenure or holding and creating an incumbrance on the tenure or holding, shall, at the request of the tenant or of the person in whose favour the incumbrance is created, and on payment by him of such fee as the Local Government may fix in this behalf, notify the incumbrance to the landlord by causing a copy of the instrument to be served on him in the prescribed manner.

177. Nothing contained in this chapter shall be deemed to enable a person to create an incumbrance which he could not otherwise lawfully create.

CHAPTER XV.

CONTRACT AND CUSTOM.

178. (1) Nothing in any contract between a landlord and a tenant made before or after the passing of this Act—

- (a) shall bar in perpetuity the acquisition of an occupancy-right in land, or
- (b) shall take away an occupancy-right in existence at the date of the contract, or
- (c) shall entitle a landlord to eject a tenant otherwise than in accordance with the provisions of this Act, or
- (d) shall take away or limit the right of a tenant, as provided by this Act, to make improvements and claim compensation for them.

(2) Nothing in any contract made between a landlord and a tenant since the 15th day of July, 1880, and before the passing of this Act shall prevent a raiyat from acquiring in accordance with this Act an occupancy-right in land.

(3) Nothing in any contract made between a landlord and a tenant after the passing of this Act shall—

- (a) prevent a raiyat from acquiring in accordance with this Act an occupancy-right in land;
- (b) take away or limit the right of an occupancy-raiyat to use land as provided by section 23;
- (c) take away the right of a raiyat to surrender his holding in accordance with section 86;
- (d) take away the right of a raiyat to transfer or bequeath his holding in accordance with local usage;
- (e) take away the right of an occupancy-raiyat to sub-let subject to and in accordance with the provisions of this Act;
- (f) take away the right of a raiyat to apply for a reduction of rent under section 38 or section 52;
- (g) take away the right of a landlord or a tenant to apply for a commutation of rent under section 40; or
- (h) affect the provisions of section 67 relating to interest payable on arrears of rent:

Provided as follows:—

- (i) nothing in this section shall affect the terms or conditions of a lease granted *bona fide* for the reclamation of waste land, except that, where, on or after the expiration of the term created by the lease, the lessee would under Chapter V be entitled to an occupancy-right in the land comprised in the lease, nothing in the lease shall prevent him from acquiring that right;
- (ii) when a landlord has reclaimed waste land by his own servants or hired labourers, and subsequently lets the same or a part thereof to a raiyat, nothing in this Act shall affect the terms of any contract whereby a raiyat is prevented from acquiring an occupancy-right in the land or part during a period of thirty years from the date on which the land or part is first let to a raiyat;
- (iii) nothing in this section shall affect the terms or conditions of any contract for the temporary cultivation of orchard land with agricultural crops.

179. Nothing in this Act shall be deemed to prevent a proprietor or a holder of a permanent tenure in a permanently-settled area from granting a permanent mukarrari lease on any terms agreed on between him and his tenant.

Bengal Tenancy Act.

(Chapter XV.—Contract and Custom.—Secs. 180-183.)

(Chapter XVI.—Limitation. Chapter XVII.—Supplemental.—Secs. 184-187.)

Útbandi, chur and dearah lands.

180. (1) Notwithstanding anything in this Act, a raiyat—

- (a) who in any part of the country where the custom of útbandi prevails, holds land ordinarily let under that custom and for the time being let, under that custom, or
- (b) who holds land of the kind known as chur or dearah,

shall not acquire a right of occupancy—

in case (a), in land ordinarily held under the custom of útbandi and for the time being held under that custom, or

in case (b), in the chur or dearah land,

until he has held the land in question for twelve continuous years; and, until he acquires a right of occupancy in the land, he shall be liable to pay such rent for his holding as may be agreed on between him and his landlord.

(2) Chapter VI shall not apply to raiyats holding land under the custom of útbandi in respect of land held by them under that custom.

(3) The Collector may, on the application of either the landlord or the tenant or on a reference from the Civil Court, declare that any land has ceased to be chur or dearah land within the meaning of this section, and thereupon all the provisions of this Act shall apply to the land.

181. Nothing in this Act shall affect any incident of a ghátwálí or other service-tenure, or, in particular, shall confer a right to transfer or bequeath a service-tenure which, before the passing of this Act, was not capable of being transferred or bequeathed.

182. When a raiyat holds his homestead otherwise than as part of his holding as a raiyat, the incidents of his tenancy of the homestead shall be regulated by local custom or usage, and, subject to local custom or usage, by the provisions of this Act applicable to land held by a raiyat.

183. Nothing in this Act shall affect any custom, usage or customary right not inconsistent with, or not expressly or by necessary implication modified or abolished by, its provisions.

Illustrations.

(1) A usage under which a raiyat is entitled to sell his holding without the consent of his landlord, is not inconsistent with, and is not expressly or by necessary implication modified or abolished by, the provisions of this Act. That usage, accordingly, wherever it may exist, will not be affected by this Act.

(2) The custom or usage that an under-raiyat should, under certain circumstances, acquire a right of occupancy is not inconsistent with, and is not expressly or by necessary implication modified or abolished by, the provisions of this Act. That custom or usage, accordingly, wherever it exists, will not be affected by this Act.

CHAPTER XVI.**LIMITATION.**

184. (1) The suits, appeals and applications specified in Schedule III annexed to this Act shall be instituted and made within the time prescribed in that schedule for them respectively; and every such suit or appeal instituted, and application made, after the period of limitation so prescribed, shall be dismissed, although limitation has not been pleaded.

(2) Nothing in this section shall revive the right to institute any suit or appeal or make any application which would have been barred by limitation if it had been instituted or made immediately before the commencement of this Act.

185. (1) Sections 7, 8 and 9 of the Indian Limitation Act, 1877, shall not apply to the suits and applications mentioned in the last foregoing section.

(2) Subject to the provisions of this chapter, the provisions of the Indian Limitation Act, 1877, shall apply to all suits, appeals and applications mentioned in the last foregoing section.

CHAPTER XVII.**SUPPLEMENTAL.****Penalties.**

186. (1) If any person, otherwise than in accordance with this Act or some other enactment for the time being in force,—

- (a) distrains or attempts to distrain the produce of a tenant's holding, or
- (b) resists a distraint duly made under this Act, or forcibly or clandestinely removes any property duly distrained under this Act, or
- (c) except with the authority or consent of the tenant, prevents or attempts to prevent the reaping, gathering, storing, removing or otherwise dealing with any produce of a holding,

he shall be deemed to have committed criminal trespass within the meaning of the Indian Penal Code.

(2) Any person who abets within the meaning of the Indian Penal Code the doing of any act mentioned in sub-section (1), shall be deemed to have abetted the commission of criminal trespass within the meaning of that Code.

Agents and representatives of landlords.

187. (1) Any appearance, application or act, in, before or to any Court or authority, required or authorised by this Act to be made or done by a landlord, may, unless the Court or authority otherwise directs, be made or done also by an agent empowered in this behalf by a written authority under the hand of the landlord.

*Bengal Tenancy Act.**(Chapter XVII.—Supplemental.—Secs. 188-194.)*

(2) Every notice required by this Act to be served on, or given to, a landlord shall, if served on, or given to, an agent empowered as aforesaid to accept service of or receive the same on behalf of the landlord, be as effectual for the purposes of this Act as if it had been served on, or given to, the landlord in person.

(3) Every document required by this Act to be signed or certified by a landlord, except an instrument appointing or authorizing an agent, may be signed or certified by an agent of the landlord authorized in writing in that behalf.

188. Where two or more persons are joint-landlords, anything which the landlord is under this Act required or authorized to do must be done either by both or all those persons acting together, or by an agent authorized to act on behalf of both or all of them.

Joint-landlords to act collectively or by common agent.

Rules under Act.

189. The Local Government may, from time to time, by notification in the official Gazette, make rules consistent with this Act—

Power to make rules regarding procedure, powers of officers and service of notices.

(1) to regulate the procedure to be followed by Revenue-officers in the discharge of any duty imposed upon them by or under this Act, and may by such rules confer upon any such officer—

(a) any power exercised by a Civil Court in the trial of suits;

(b) power to enter upon any land, and to survey, demarcate and make a map of the same, and any power exercisable by any officer under the Bengal Survey Act, 1875; and

(c) power to cut and thresh the crops on any land and weigh the produce, with a view to estimating the capabilities of the soil; and

(2) to prescribe the mode of service of notices under this Act where no mode is prescribed by this or any other Act.

190. (1) Every authority having power to make rules under any section of this Act shall, before making the rules, publish a draft of the proposed rules for the information of persons likely to be affected thereby.

(2) The publication shall be made, in the case of rules made by the Local Government or High Court, in such manner as may in its opinion be sufficient for giving information to persons interested, and, in the case of rules made by any other authority, in the prescribed manner:

Provided that every such draft shall be published in the official Gazette.

(3) There shall be published with the draft a notice specifying a date, not earlier than the expiration of one month after the date of publication, at or after which the draft will be taken into consideration.

(4) The authority shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(5) The publication in the official Gazette of a rule purporting to be made under this Act shall be conclusive evidence that it has been duly made.

(6) All rules made under this Act may, from time to time, subject to the sanction (if any) required for making them, be amended, added to or cancelled by the authority having power to make the same.

Provisions as to temporarily-settled districts.

191. Where the area comprised in a tenure is situate in an estate which has never been permanently settled, nothing in this Act shall prevent the enhancement of the rent upon the expiration of a temporary settlement of the revenue, unless the right to hold beyond the term of the settlement at a particular rate of rent has been expressly recognized in settlement-proceedings by a Revenue-authority empowered by the Government to make definitively or confirm settlements.

192. When a landlord grants a lease, or makes any other contract, purporting to entitle the tenant of land not included in an area permanently settled to hold that land free of rent or at a particular rent, and while the lease or contract is in force—

(a) land-revenue is for the first time made payable in respect of the land, or

(b) land-revenue having been previously payable in respect of it, a fresh settlement of land-revenue is made,

a Revenue-officer may, notwithstanding anything in the contract between the parties, by order, on the application of the landlord or of the tenant, fix a fair and equitable rent for the land in accordance with the provisions of this Act.

Rights of pasturage, &c.

193. The provisions of this Act applicable to suits for the recovery of arrears of rent shall, as far as may be, apply to suits for the recovery of anything payable or deliverable in respect of any rights of pasturage, forest-rights, rights over fisheries and the like.

Saving for conditions binding on landlords.

194. Where a proprietor or permanent tenure-holder holds his estate or tenure subject to the observance of any specified rule or condition, nothing in this Act shall entitle

Tenant not enabled by Act to violate conditions binding on landlord.

Saving for conditions binding on landlords.

Bengal Tenancy Act.
(Schedule I.—*Repeal of Enactments.*)

any person occupying land within the estate or tenure to do any act which involves a violation of that rule or condition.

Savings for special enactments.

- Savings for special enactments.* 195. Nothing in this Act shall affect—
- (a) the powers and duties of Settlement-officers as defined by any law not expressly repealed by this Act;
 - (b) any enactment regulating the procedure for the realization of rents in estates belonging to the Government, or under the management of the Court of Wards or of the Revenue-authorities;
 - (c) any enactment relating to the avoidance of tenancies and incumbrances by a sale for arrears of the Government revenue;
 - (d) any enactment relating to the partition of revenue-paying estates;
 - (e) any enactment relating to patni tenures, in so far as it relates to those tenures; or
 - (f) any other special or local law not repealed either expressly or by necessary implication by this Act.

Construction of Act.

196. This Act shall be read subject to every Act passed after its commencement by the Lieutenant-Governor of Bengal in Council.

SCHEDULE I.

(See section 2.)

REPEAL OF ENACTMENTS.

Regulations of the Bengal Code.

Number and year.	Subject of Regulation.	Extent of repeal.
VIII of 1793	A Regulation for re-enacting with modifications and amendments the rules for the Decennial Settlement of the Public Revenue payable from the lands of the zamindars, independent taluqdars and other actual proprietors of land in Bengal, Behar and Orissa, passed for those Provinces respectively on the 18th September, 1789, the 25th November, 1789, and the 10th February, 1790, and subsequent dates.	Sections 51, 52, 53, 54, 55, 64 and 65.
XII of 1805	A Regulation for the settlement and collection of the Public Revenue in the zila of Cuttack, including the parganas of Pataspur, Kummadihour, and Bagrua, at present included in the zila of Midnapur.	Section 7.

SCHEDULE I—*contd.*

Number and year.	Subject of Regulation.	Extent of repeal.
V of 1812	A Regulation for amending some of the rules at present in force for the collection of the Land-revenue.	Sections 2, 3, 4, 26 and 27.
XVIII of 1812	A Regulation for explaining Section 2, Regulation V, 1812, and rescinding Sections 3 and 4, Regulation XLIV, 1793, and Sections 3 and 4, Regulation I, 1795, and enacting other rules in lieu thereof.	The preamble and sections 2 and 3.
XI of 1825	A Regulation for declaring the rules to be observed in determining claims to lands gained by alluvion or by dereliction of a river or the sea.	In clause 1 of section 4, from and including the words "nor if annexed to a subordinate tenure" to the end of the clause.

Acts of the Bengal Council.

Number and year.	Subject of Act.	Extent of repeal.
VI of 1862	An Act to amend Act X of 1859 (to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal).	The whole Act.
IV of 1867	An Act to explain and amend Act VI of 1862, passed by the Lieutenant-Governor of Bengal in Council, and to give validity to certain judgments.	The whole Act.
VIII of 1869	An Act to amend the Procedure in suits between Landlords and Tenants.	The whole Act.
VIII of 1879	An Act to define and limit the powers of Settlement-officers.	The whole Act.

Act of the Governor General in Council.

Number and year.	Subject of Act.	Extent of repeal.
X of 1859	An Act to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal.	The whole Act.

Bengal Tenancy Act.

(Schedule II.—Forms of Receipt and Account.)

SCHEDULE II.

FORMS OF RECEIPT AND ACCOUNT.

(See sections 56 and 57.)

FORM OF RECEIPT.

PARTICULARS OF THE HOLDING (LANDLORD'S PORTION).

1. Serial number of Receipt

2. Estate ; Village ; Tháná

3. Tenant's name , Son of

4. Particulars of the holding—

Nukdi, Bighás ; rent Rs.

Baouli, Bighás ; Maunds ; or Rs.

{ Jukur, Rs.

Bunkur, Rs.

Phulkur, Rs.

Road Cess, Rs.

Public Works Cess, Rs.

5. Signature of the Landlord or his Authorized Agent

FORM OF RECEIPT.

PARTICULARS OF THE HOLDING (TENANT'S PORTION).

1. Serial number of Receipt

2. Estate ; Village ; Tháná

3. Tenant's name , Son of

4. Particulars of the holding—

Nukdi, Bighás ; rent Rs.

Baouli, Bighás ; Maunds ; or Rs.

{ Jukur, Rs.

Bunkur, Rs.

Phulkur, Rs.

Road Cess, Rs.

Public Works Cess, Rs.

5. Signature of the Landlord or his Authorized Agent

Section 55 of the Bengal Tenancy Act, 1885, provides as follows:—

(1) When a tenant makes a payment on account of rent, he may declare the year or the year and instalment to which he wishes the payment to be credited, and the payment shall be credited accordingly.

(2) If he does not make any such declaration, the payment may be credited to the account of such year and instalment as the landlord thinks fit.

Bengal Tenancy Act.

(Schedule II.—Forms of Receipt and Account.)

DETAILS OF PAYMENTS (LANDLORD'S PORTION).

[illegible]

DETAILS OF PAYMENTS (TENANT'S PORTION).

[illegible]

FORM OF ACCOUNT.

1. Year
2. Tenant's name
3. Particulars of holding—(area, rent, &c.)

Nakdi
Government Cesses

Baonli

Bighás
Rate
Rs. A. P.

Bighás
Maunds
Rs. A. P.

Julkur
...
...

Bunkur
...
...

Phulkur
...
...

Demand of the year
...

Balance of former years (Bakaya)
...

6. Total demand (current and arrear)
...

7. Paid each on account of

Current demand
Arrear demand

8. Paid in kind
...

9. Balance outstanding at end of year

10. Signature of the Landlord or his authorized Agent

FORM OF ACCOUNT.

1. Year
2. Tenant's name
3. Particulars of holding—(area, rent, &c.)

Nakdi
Government Cesses

Baonli

Bighás
Rate
Rs. A. P.

Bighás
Maunds
Rs. A. P.

Julkur
...
...

Bunkur
...
...

Phulkur
...
...

Demand of the year
...

Balance of former years (Bakaya)
...

6. Total demand (current and arrear)
...

7. Paid each on account of

Current demand
Arrear demand

8. Paid in kind
...

9. Balance outstanding at end of year

10. Signature of the Landlord or his authorized Agent

Bengal Tenancy Act.
(Schedule III.—Limitation.)

SCHEDULE III.

LIMITATION.

(See section 184.)

PART I.—Suits.

Description of Suit.	Period of Limitation.	Time from which period begins to run.
1. To eject any tenurholder or raiyat on account of any breach of a condition in respect of which there is a contract expressly providing that ejectment shall be the penalty of such breach.	One year	The date of the breach.
2. For the recovery of an arrear of rent— (a) when the arrear fell due before a deposit was made under section 61 on account of the rent of the same holding. (b) in other cases	Six months Three years	The date of the service of notice of the deposit. The last day of the Bengali year in which the arrear fell due, where that year prevails, and the last day of the month of Jeyt of the Amli or Fasli year in which the arrear fell due, where either of those years prevails.
3. To recover possession of land claimed by the plaintiff as an occupancy raiyat.	Two years	The date of dis-possession.

PART II.—Appeals.

Description of Appeal.	Period of Limitation.	Time from which period begins to run.
From any decree or order under this Act, to the Court of a District Judge or Special Judge.	Thirty days	The date of the decree or order appealed against.
From any order of a Collector under this Act, to the Commissioner.	Thirty days	The date of the order appealed against.

PART III.—Applications.

Description of Application.	Period of Limitation.	Time from which period begins to run.
6. For the execution of a decree or order made under this Act, or any Act repealed by this Act, and not being a decree for a sum of money exceeding Rs. 500, exclusive of any interest which may have accrued after decree upon the sum decreed, but inclusive of the costs of executing such decree; except where the judgment-debtor has by fraud or force prevented the execution of the decree, in which case the period of limitation shall be governed by the provisions of the Indian Limitation Act, 1877.	Three years	(1) The date of the decree of order; or (2) where there has been an appeal, the date of the final decree or order of the Appellate Court; or (3) where there has been a review of judgment, the date of the decision passed on the review. XV of 187.

R. J. CROSTHWAITE,

Offg. Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 28, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th March 1885, and was referred to a Select Committee :—

No. 5 OF 1885.

A Bill to amend the Petroleum Act, 1881.

WHEREAS it is expedient to amend the Petroleum Act, 1881, in manner hereinafter appearing; It is hereby enacted as follows :—

1. (1) This Act may be called the Petroleum Act, 1885; and

Short title and commencement.

(2) It shall come into force at once.

2. In section 3 of the Petroleum Act, 1881, in the *Amendment of explanation to definition of "petroleum" in section 3 of Act VIII of 1881.*

explanation to the definition of "petroleum," for the last thirteen words the following words shall be substituted, namely :—

"in accordance with the directions contained in the schedule hereto annexed, with an apparatus which has been stamped and certified as provided by section 17A, within a period of five years immediately preceding the date on which the apparatus is used for the testing, and after the corrections (if any) which the certificate declares are to be applied to the results of the testing have been made."

3. In section 3 of the said Act, in the definition of "dangerous petroleum", for the word "seventy-three" the word "seventy-six" shall be substituted; and to the same definition the following words shall be added, namely :—

"Provided that, when all or any of the petroleum on board a ship, or in the possession of any dealer, is declared by the master of the ship, or the consignees of the cargo, or by the dealer, as the case may be, to be of one uniform quality, the petroleum shall not be deemed to be dangerous if

tested as aforesaid, have their flashing points, on an average, at or above seventy-three degrees of Fahrenheit's thermometer and if no one of the said samples has its flashing point below seventy degrees of that thermometer."

Repeal of word "glass" in section 5 of same Act.

4. In the proviso to section 5 of the said Act, the word "glass" shall be repealed.

5. In section 6 of the said Act, for the last Substitution of certain words in section 6 of the same Act. seventeen words the following shall be substituted, namely :—

"have attached thereto a label in conspicuous characters stating the description of the petroleum, with the addition of the words 'highly inflammable' and with the addition—

"(d) in the case of a vessel kept, of the name and address of the consignee or owner;

"(e) in the case of a vessel transported, of the name and address of the sender; and

"(f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor."

New sections substituted for section 7 of the same Act.

6. For section 7 of the said Act the following sections shall be substituted :—

Power for Local Government to make rules as to importation of petroleum.

"7. (1) The Local Government may, from time to time, make rules consistent with this Act to regulate the importation of petroleum, and in particular—

"(a) to determine the ports at which only petroleum may be imported;

"(b) to ascertain the quantity and description of any petroleum on board a ship;

"(c) to determine the places at which and the conditions on and subject to which petroleum may be landed, stored or transhipped;

"(d) to fix the fees to be paid for the storage of petroleum at such places;

"(e) to provide for the selection by an officer appointed by the Local Government in this behalf, and for the delivery to him by the consignees of samples of all

"(f) to provide, in the case of each consignment which is stated to be of one uniform quality, for the averaging of the results of testing the selected samples."

"(2) In this section 'ship' includes anything made for the conveyance by water of human beings, or property.

"7A. (1) Petroleum landed and stored in accordance with rules made under the last foregoing section shall not be removed from the place at which it is stored until the samples selected therefrom in accordance with the said rules have been tested by an officer appointed by the Local Government in this behalf in the manner described in the schedule hereto annexed with an apparatus which has been stamped and certified as provided by section 17 A, and until such officer has given a certificate that the petroleum is not dangerous petroleum.

"(2) If the said officer after testing the said samples refuses to give the said certificate in respect of any petroleum, the Local Government may permit the consignee within a time to be fixed by the Local Government in this behalf—

"(a) to rectify the petroleum,

"(b) to apply for a license to import the petroleum as dangerous petroleum, or

"(c) to re-export the petroleum.

"(3) If the consignee does not within the time fixed under sub-section (2) avail himself of the permission granted under that sub-section, the Local Government may order the petroleum to be destroyed."

7. After section 17 of the said Act the following

New section to be inserted after section 17. section shall be inserted, namely:—

"Test-apparatus.

47. "17A. Whereas a model of the apparatus for testing petroleum under this Act constructed in accordance with the description contained in the schedule hereto annexed has been deposited in the office of the Chemical Examiner to Government, Calcutta, and has been marked with the words 'Model test-apparatus;' It is hereby enacted as follows:—

47. "(1) The Chemical Examiner with whom the said model test-apparatus is deposited may, on payment of such fee as the Governor General in Council may, from time to time, by notification in the *Gazette of India*, prescribe, compare with the said model and verify every apparatus for testing petroleum which is submitted to him for the purpose.

"(2) If any apparatus for testing petroleum, when compared and verified as provided by this section, is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and shall further give a certificate in writing under his hand to the effect that the apparatus has been compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests.

"(3) Every certificate granted under this section shall, until the contrary is proved, be deemed to be conclusive proof of the matters stated therein.

"(4) Subject to the payment of such fees as the Governor General in Council may, by notification in the *Gazette of India*, prescribe in this behalf, the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it."

New schedule substituted for the schedule to the same Act. 8. For the Schedule to the said Act the following schedule shall be substituted, namely:—

"THE SCHEDULE.

"I.—Nature of the Test-apparatus.

"The apparatus consists of the following parts:—

- (1) the oil-cup;
- (2) the cover, with slide, test-lamp, and clock-work arrangement for opening and closing the holes in the cover, and for dipping the test-flame;
- (3) the water-bath or heating vessel;
- (4) the tripod stand, with jacket, and spirit-lamp for heating the water-bath;
- (5) the thermometer for indicating the temperature of the oil in the oil-cup;
- (6) the thermometer for indicating the temperature of the water in the water-bath;
- (7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup;
- (8) the dropping bottle, for replenishing the test-lamp;
- (9) the forceps, for adjusting the wick of the test-lamp.

"The oil-cup is a cylindrical flat-bottomed vessel, made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

"The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp, and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

"The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

"The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air-chamber intervenes between the two; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

"The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

"The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

"II.—Directions for drawing the Sample and preparing it for Testing.

"1. *Drawing the sample.*—In all cases the testing officer shall personally superintend the drawing of the sample from an original unopened tin.

"An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin shall be made.

"Two bottles, each of the capacity of about 40 fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home, cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

"2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water in which ice is floating until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

"III.—Directions for preparing and using the Test-apparatus.

"1. *Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 180° Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer, which is provided for testing the temperature of the water, gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to

the stand of the apparatus) until the required temperature is indicated.

"2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the small open orifice of the bottle provided for that purpose. This can be safely done without interrupting the test.

"3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

"4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test-lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and when the temperature has reached 56° Fahrenheit the clockwork is set in motion by pressing the trigger.

"If no flash takes place the clockwork is at once re-wound, and the trigger pressed at 57° Fahrenheit, and so on, at every degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

"If the flash takes place at any temperature below 77° Fahrenheit the temperature at which it occurs is to be recorded. Two fresh portions of the sample are then to be successively tested in a similar manner and the results recorded. If no greater difference than 2° Fahrenheit exists between any two of the three recorded results, each result is to be corrected for atmospheric pressure, as hereafter described, and the average of the three corrected

results is the flashing point of the sample. In the event of there being a greater difference than 2° Fahrenheit between any two of the results, the series of tests is to be rejected and a fresh series, of three, similarly obtained, and so on until a sufficiently concordant series is furnished, when the results are to be corrected and the average taken in the manner already described.

"If a temperature of 76° Fahrenheit has been reached without a flash occurring, the application of the test-flame is to be continued at every degree rise of temperature until a temperature of 95° Fahrenheit has been reached. If no flash has occurred up to this point, the oil-cup is to be removed from the water-bath, and the temperature of the water in the water-bath is to be reduced to 95° Fahrenheit by pouring cold water into the funnel (the hot water escaping by the overflow-pipe). The air-chamber is then to be filled to a depth of 1½ inches with water at a temperature of about 95° Fahrenheit, the oil-cup is to be replaced in the water-bath and the spirit-lamp attached to the water-bath is to be lighted and placed underneath. The test-flame is then to be again applied, from 96° Fahrenheit, at every degree rise of temperature as indicated by the thermometer in the oil-cup until a flash takes place or until a temperature of 200° Fahrenheit has been reached. If during this operation the test-flame appears to diminish in size, the lamp is to be replenished in the manner prescribed at (2) without interrupting the test.

"If a flash occurs at any temperature between 76° and 200° Fahrenheit the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

"In repeating a test, a fresh sample of oil must always be used, the tested sample being thrown away, and the cup must be wiped dry from any adhering oil and cooled, as already described, before receiving the fresh sample.

"5. *Correction for atmospheric pressure.*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of 1.6° Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. For this purpose a table is appended to this schedule, giving the flashing points of oils ranging from 65° to 80° Fahrenheit, under pressure ranging from 27 to 31 inches of mercury.

"The table is used in the following manner:—

"*Example.*—An oil has given a flashing point of 71°, the barometer being at 28.6 inches; take the nearest number to 71° in the vertical column headed 28.6. This number is 70.8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is 73°.

"Table for correction of Flashing Points indicated by the Test for Variations in Barometric Pressure on either side of Thirty Inches. Barometer in Inches."

	27	27.2	27.4	27.6	27.8	28	28.2	28.4	28.6	28.8	29	29.2	29.4	29.6	29.8	30	30.2	30.4	30.6	30.8	31
60.2	60.5	60.8	61.2	61.5	61.8	62.2	62.5	62.8	63.1	63.4	63.7	64	64.4	64.7	64.9	65	65.3	65.6	66	66.3	66.6
61.2	61.5	61.8	62.2	62.5	62.8	63.2	63.5	63.8	64.1	64.4	64.7	65	65.4	65.7	65.9	66	66.3	66.6	67	67.3	67.6
62.2	62.5	62.8	63.2	63.5	63.8	64.2	64.5	64.8	65.1	65.4	65.7	66	66.4	66.7	66.9	67	67.3	67.6	68	68.3	68.6
63.2	63.5	63.8	64.2	64.5	64.8	65.2	65.5	65.8	66.1	66.4	66.7	67	67.4	67.7	67.9	68	68.3	68.6	69	69.3	69.6
64.2	64.5	64.8	65.2	65.5	65.8	66.2	66.5	66.8	67.1	67.4	67.7	68	68.4	68.7	68.9	69	69.3	69.6	70	70.3	70.6
65.2	65.5	65.8	66.2	66.5	66.8	67.2	67.5	67.8	68.1	68.4	68.7	69	69.4	69.7	69.9	70	70.3	70.6	71	71.3	71.6
66.2	66.5	66.8	67.2	67.5	67.8	68.2	68.5	68.8	69.1	69.4	69.7	70	70.4	70.7	70.9	71	71.3	71.6	72	72.3	72.6
67.2	67.5	67.8	68.2	68.5	68.8	69.2	69.5	69.8	70.1	70.4	70.7	71	71.4	71.7	71.9	72	72.3	72.6	73	73.3	73.6
68.2	68.5	68.8	69.2	69.5	69.8	70.2	70.5	70.8	71.1	71.4	71.7	72	72.4	72.7	72.9	73	73.3	73.6	74	74.3	74.6
69.2	69.5	69.8	70.2	70.5	70.8	71.2	71.5	71.8	72.1	72.4	72.7	73	73.4	73.7	73.9	74	74.3	74.6	75	75.3	75.6
70.2	70.5	70.8	71.2	71.5	71.8	72.2	72.5	72.8	73.1	73.4	73.7	74	74.4	74.7	74.9	75	75.3	75.6	76	76.3	76.6
71.2	71.5	71.8	72.2	72.5	72.8	73.2	73.5	73.8	74.1	74.4	74.7	75	75.4	75.7	75.9	76	76.3	76.6	77	77.3	77.6
72.2	72.5	72.8	73.2	73.5	73.8	74.2	74.5	74.8	75.1	75.4	75.7	76	76.4	76.7	76.9	77	77.3	77.6	78	78.3	78.6
73.2	73.5	73.8	74.2	74.5	74.8	75.2	75.5	75.8	76.1	76.4	76.7	77	77.4	77.7	77.9	78	78.3	78.6	79	79.3	79.6
74.2	74.5	74.8	75.2	75.5	75.8	76.2	76.5	76.8	77.1	77.4	77.7	78	78.4	78.7	78.9	79	79.3	79.6	80	80.3	80.6
75.2	75.5	75.8	76.2	76.5	76.8	77.2	77.5	77.8	78.1	78.4	78.7	79	79.4	79.7	79.9	80	80.3	80.6	81	81.3	81.6

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to amend the Petroleum Act, 1881, in certain points in which experience has shown that its amendment would be desirable.

2. "Dangerous petroleum" is defined by the Act (section 3) as petroleum having its flashing-point below seventy-three degrees of Fahrenheit's thermometer. The Government of India does not see any reason for changing the standard so fixed, but in view of the possibility of variations in the application of the test, which, according to the opinions of the experts, may, even with the utmost care, cause deviations of 2° or 3° in the results, it is of opinion that the nominal legal minimum standard for non-dangerous petroleum may be slightly raised. Accordingly, section 3 of the Bill fixes the standard for dangerous petroleum at 76° instead of 73°, but to this enhanced standard a proviso is added to the effect that a consignment represented to be of one uniform quality shall not be deemed to be dangerous when on an average of tests the oil does not fall below that standard by more than 3°, and no one sample has a flashing point below 70°.

3. Section 5 of the Act permits small quantities of dangerous petroleum to be kept in "glass," among other, vessels, if each vessel does not contain more than a pint and is securely stopped. Looking to the comparatively fragile nature of glass vessels and to the possibility of such vessels, when filled with the highly volatile liquids included under the head of "dangerous petroleum," bursting even if "securely stopped," when exposed to powerful sunlight for a brief period, the prudence of including *glass* vessels among those specified in the section is, as has been pointed out to the Government of India, doubtful. Section 4 of the Bill therefore amends the section by the omission of the word "glass."

4. The object of section 5 of the Bill is to bring the provisions of section 6 of the Act, which relate to the marking of the vessels containing dangerous petroleum, and which declare that all such vessels "shall bear an indelible mark on a label in conspicuous characters, stating the nature of the contents thereof" into accordance with the English law (31 & 35 Vic., cap. 105, section 6), which lays down that the label shall state in conspicuous characters the description of the petroleum with the addition of the words "highly inflammable" and with the addition of the name and address of the consignee or owner or of the sender or vendor.

5. As the Act now stands, not only is the importation of "dangerous" petroleum subjected to a strict system of licensing, but no petroleum may be landed from any ship until samples of the petroleum on board thereof have been delivered for the purpose of the petroleum being tested.

While considering that the importation of dangerous petroleum should continue to be thus regulated, the Government of India is of opinion that the restrictions at present placed on the importation of other petroleum may be somewhat relaxed. It seems to it that, instead of requiring the delivery of samples before any oil is landed, it would be sufficient to give the Local Government power to determine the places at which, and the conditions on and subject to which, petroleum may be landed and stored. The necessary power is conferred by section 6 of the Bill, which substitutes a new section for section 7 of the Act. There would thus be nothing to prevent petroleum, other than dangerous petroleum, being in future landed and stored at once. But, in order to protect the public, no petroleum should be allowed to be removed from the place where it is stored until it has been tested and declared to satisfy the legal standard. Section 7A therefore provides this, and further declares that, when petroleum which has been so landed and stored is found not to come up to the legal standard, the Local Government may direct the consignees either to rectify it or to import it as dangerous petroleum or to re-export within a fixed period, and that, on the consignees failing to do whichever of these things they may be directed to do, the Local Government may order the petroleum to be destroyed.

In addition to re-producing clauses (a) and (c) of the present section 7, the new section 7 further empowers the Local Government to make rules to fix the fees to be paid for the storage of petroleum at places appointed for the purpose, and to regulate the selection of samples and the averaging the results of testing selected samples.

6. Section 7 of the Bill introduces certain new provisions in the Act as to the test-apparatus to be used. As the Act at present stands, the schedule contains a specification explanatory of the test-apparatus. As it is, however, proposed by this Bill to substitute a new schedule for the present one, in which a new description of the test-apparatus is inserted, it seems desirable, for the convenience of the public, to provide for the deposit of a model test-apparatus, which shall be open to inspection, and after which all the instruments to be used under the Act shall be constructed. This is what the new section 17 A, which section 7 of the Bill adds to the Act, does. This section also provides for the verification of each test-apparatus which it is proposed to use for the purposes of the Act. Each apparatus when verified is to be marked with a special number, and the officer making the verification is to give a certificate in which shall be noted any corrections which must be applied to the results of the tests made with the apparatus. This last provision is necessary, because it is practically impossible to construct instruments which will not need corrections of this sort. The certificate granted is declared to be conclusive proof of the matters stated therein. .

7. Section 8 of the Bill substitutes a new schedule for the schedule at present appended to the Act, the instructions contained in which it is now generally admitted require modification.

This schedule has been prepared mainly by Sir F. Abel in conjunction with Mr. Redwood and Dr. Warden, the Professor of Chemistry in the Medical College, Calcutta, and Chemical Examiner to Government, and Dr. Lyon, the Chemical Analyser in Bombay, and it has also been examined and considered by Professor Pedler of the Presidency College, Calcutta. It embodies very definite directions regarding the sampling and testing of petroleum, and it lays down in a most detailed manner the procedure to be adopted. The Governor General in Council believes that the adoption of this schedule will meet all the difficulties which have been found to occur under the present law in regard to the sampling and testing of petroleum, and that, if the procedure therein described is carefully followed, there is every reason to hope that trustworthy and generally concordant results will be obtained.

9. Lastly, the new provisions as to the deposit of a model test-apparatus and the verification of all other test-apparatus therewith has necessitated the amendment of the *explanation* of the term "flashing point" which is appended to the definition of "petroleum" in section 8. It is necessary that, in order to ascertain the true flashing point, the petroleum should be tested with a verified and certificated apparatus, and after the corrections (if any) to be applied to the results of the testing have been made. Moreover, it would appear to be necessary that every apparatus used for the testing of petroleum should be verified at least once in every five years. All these points are provided for in the amendment made by section 2 of the Bill.

J. GIBBS.

The 10th March, 1885.

R. J. CROSTHWAITE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th March 1885, and was referred to a Select Committee:—

No. 6 OF 1885.

A Bill to amend the law relating to Government Securities.

WHEREAS it is expedient to amend the law relating to Government securities in manner hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Securities Act, 1885; and

(2) It shall come into force at once.

2. In this Act, unless there is something repugnant in the subject or context,

Definitions.

The expression "Government securities" includes promissory notes, debentures, stock certificates, and all other securities issued by the Government of India or by any Local Government, in respect of any loan issued under notification in the official Gazette, whether before or after the passing of this Act: and

"prescribed" means prescribed by rules made from time to time by the Governor General in Council in this behalf.

3. (1) Notwithstanding anything contained in the Indian Contract Act, section 45, when a Government security is payable to two or more persons jointly and any of them dies, the security shall be payable to the survivor or survivors of those persons.

(2) Nothing herein contained shall affect any claim which the representative of the deceased person may have against the survivor or survivors in respect of the security jointly payable to them and the deceased.

(3) This section shall apply whether the death of the person to whom the security was jointly payable occurred or occurs before or after this Act comes into force.

4. Any person to whom a Government security is payable may, on payment of the prescribed fee and on delivering the security duly receipted to the prescribed officer, obtain from the officer a renewed security payable to himself. [Cf. sec. 49 of 33 & 34 Vic., cap. 71.]

5. (1) When a Government security has been wholly or partly lost or destroyed the person to whom it was payable at the time of the loss or destruction or his representative may, on application to the prescribed officer, and on producing proof to his satisfaction of the loss or destruction, obtain from him an order for:—

(a) the payment of interest in respect of the security said to be lost or destroyed pending the issue of a duplicate security; and

(b) the issue of a duplicate security payable to such person.

(2) An order shall not be passed under sub-section (1) until after the issue of the prescribed notification of the loss or destruction and after the expiration of the prescribed period, nor until the applicant has given the prescribed indemnity against the claims of all persons deriving title under the security lost or destroyed.

(3) A list of the securities in respect of which an order is passed under sub-section (1) shall be published in the *Gazette of India* at such times as the Governor General in Council may, from time to time, direct.

6. When a renewed security has been issued under section 4, or a duplicate security has been issued under section 5, the Government shall be discharged of all liability in respect of the original security of which such renewed or duplicate security has been issued— [Cf. 33 & 34 Vic., cap. 71, s. 51.]

Period after which Government is released from liability in respect of original security.

(a) in the case of a renewed security, after the lapse of six years from the date of the issue of the renewed security,

(b) in the case of a duplicate security, after the lapse of six years from the date of the publication under section 5, sub-section

tion (3), of the list in which the security is first mentioned, or from the date of the last payment of interest on the original security, whichever date is latest.

Power for Governor General in Council to make rules.

7. The Governor General in Council may, from time to time, make rules to prescribe—

- (a) the fees to be paid for applications under sections 4 and 5;
- (b) the form in which securities delivered for renewal are to be receipted;
- (c) the officer who is to exercise all or any of the powers and perform all or any of the duties prescribed by sections 4 and 5;
- (d) the proof which is to be produced by persons applying for duplicate securities;
- (e) the form and mode of publication of the notification mentioned in section 5 and the period after which interest may be paid or a duplicate security may be issued under that section;

- (f) the nature and amount of the indemnity to be given by a person applying under section 5 for the payment of interest or the issue of a duplicate security; and
- (g) generally all matters connected with the grant of renewed and duplicate securities.

8. (1) The Governor General in Council shall before making rules under the last foregoing section, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of the public.

(2) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(3) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(4) Every rule made under the last foregoing section shall be published in the *Gazette of India*, and the publication in the *Gazette of India* of a rule purporting to be made under that section shall be conclusive evidence that it has been duly made.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for certain matters connected with Government securities as to which legislation appears to be desirable.

2. Under the English law, on the death of one of several joint promisees or creditors, the right to sue on the contract vests in the survivors or survivor, and, on the death of the last of two or more survivors, in his personal representative. But a person receiving money under this right of survivorship may be accountable for it to the representatives of the deceased.

3. This rule has been altered in India by section 45 of the Contract Act, which provides that—

“When a person has made a promise to two or more persons jointly, then, unless a contrary intention appears from the contract, the right to claim performance rests, as between him and them, with them during their joint lives, and, after the death of any of them, with the representative of such deceased person jointly with the survivor or survivors, and, after the death of the last survivor, with the representatives of all jointly.”

4. With reference to this section, the Law Commissioners, who prepared the draft of the Act, remarked:—“In regulating the devolution of rights and liabilities, we propose, in accordance with the rule of English Courts of Equity and of the Indian Code of Civil Procedure, that joint liabilities and rights shall, after the death of one of the persons liable or entitled, go to his representative jointly with the survivor, and after the death of the survivor to the representatives of both jointly.” So far as can be ascertained, this proposal was accepted without criticism in India.

5. It appears that, both before and since the passing of the Contract Act, the practice of the Indian Public Debt Offices has been to treat the right of suing on, and giving receipts for money payable under, Government promissory notes as vesting in the survivor or survivors of two or more joint holders. But the law officers of the Government have recently given an opinion that, having regard to section 45 of the Contract Act, it is not safe to continue this practice.

6. Under these circumstances, the Government of India think that legislation is desirable both for the purpose of confirming what has been done in the past, and for the purpose of laying down a convenient rule for the future.

7. Accordingly, section 3 of the Bill declares that, notwithstanding anything contained in the Indian Contract Act, 1872, section 45, when a Government security is payable to two or more persons jointly and any of them dies, the security shall be payable to the survivor or survivors of those persons. But to this a clause is added making it clear that the section will not affect the liability of the survivor or survivors to the representative of the deceased holder of the security.

8. Lastly, sections 4 to 6 of the Bill deal with the issue of renewed and duplicate Government securities.

9. With regard to the renewal of Government securities, the holder of a security may, under existing rules, upon payment of the prescribed fee and delivering up his security properly receipted, obtain a clear title in the form of a renewed security in his own favour. This right is affirmed by section 4 of the Bill; but as Government by the renewal becomes liable in respect of the new note independently of any question as to legal completeness of discharge upon the original security, opportunity is taken to fix a term within which claims in respect of the original security must be made. Accordingly, section 6 of the Bill releases Government from liability in respect of the original security after the lapse of six years from the date of the issue of the renewed security.

10. With regard to duplicate securities, the practice has hitherto been, when a Government security has been lost or destroyed, to issue a notification, under the terms of the security, of the discharge of the security upon a given date, and to refuse to issue any duplicate until six years (the period fixed by the law of limitation) has elapsed from the date so fixed for discharge. If, however, the loan is not mature, no such notification of discharge can be issued, and the Government is obliged to refuse to issue any duplicate, in the face of the risk of claims being made in respect of the security alleged to be lost. The Bill adopts the existing practice in respect of the issue of duplicates, but, by applying in every case the period of limitation which under the existing law applies only in the case of securities of loans dischargeable upon notice given at any time, enables the Government to issue duplicates (under the usual safeguard of a bond of indemnity) in every case of a security proved to have been lost or destroyed.

A. COLVIN.

The 10th March, 1885.

R. J. CROSTHWAITE,
Offg. Secretary to the Government of India



SUPPLEMENT TO
The Gazette of India.

N^o 13. } CALCUTTA, SATURDAY, MARCH 28, 1885.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

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GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Telegraph.

REPORT ON SCHEME FOR UTILIZING THE AGENCY OF THE POST OFFICE IN
THE OPERATIONS OF THE TELEGRAPH DEPARTMENT.

No. 50T., dated Fort William, the 17th March 1885.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Report of the Director General of Telegraphs, No. 558 T., dated 1st February 1885, showing the progress made from the 1st December 1883 to the close of the year 1884 in giving effect to the scheme, sanctioned by the Government of India in October 1883, for utilizing the agency of the Post Office in the operations of the Telegraph Department.

RESOLUTION.—The Government of India regards the progress made in the scheme for utilising the agency of the Post Office in the operations of the Telegraph Department as most satisfactory and encouraging. In publishing the report of the Director General of Telegraphs for public information the Government of India wishes to record its appreciation of the joint services rendered by the Postal and Telegraph Departments in this matter.

ORDERED, that a copy of this Resolution be communicated to the Department of Finance, and to the Director General of Telegraphs.

Also that a copy be published in the *Gazette of India*.

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

No. 558 T., dated Calcutta, the 1st February 1885.

From—A. J. LEFFOC CAPPEL, Esq., Director General of Telegraphs in India,
To—The Secretary to the Government of India, Public Works Department.

As considerable progress has been already made in giving effect to the scheme sanctioned by the Government of India, in Public Works Department Resolution No. 287T. of the 9th October 1883, for utilising the agency of the Post Office in the operations of the Telegraph Department, I think it may prove interesting if I briefly report what has been accomplished from the

1st December 1883, the date of actual commencement of operations, to the close of the year 1884.

2. I will notice the various points of interest in the following order :—

- I.—The reciprocal free transmission of telegrams and letters on the service of the Postal and Telegraph Departments.
- II.—Postal Telegraph Receiving Offices.
- III.—Telegraphic Money-orders.
- IV.—The training of Postal Employés as Telegraph Signallers.
- V.—Telegraph extensions to Post Offices and the combination of postal and telegraph duties at small stations.

I.—The reciprocal free transmission of telegrams and letters on the service of the Postal and Telegraph Departments.

3. This measure, as a whole, has been decidedly beneficial in removing friction and facilitating combined working.

In the interests of the public stringent rules are observed in the Telegraph Department to prevent departmental telegrams occupying the lines to the prejudice of paid traffic: such messages are reduced to the lowest possible limit both in number and length, and, except in cases of extreme urgency, are despatched only when the lines are clear.

Similar precautions have been introduced in respect of postal messages, and the present Officiating Director General of the Post Office has it in contemplation to adopt a system of codifying all words and expressions of usual occurrence in postal telegrams to reduce still further their length.

4. Some of the licensed telegraph systems protested at first against carrying, free of charge, messages on the service of the Postal Department, and some absolutely refused to do so. It will be of no interest to reproduce here the arguments brought to bear in the protracted correspondence that resulted. It is sufficient to say that, with the assistance of the Consulting Engineers to Government, the objecting companies were brought to see that the orders of Government on the subject were not unreasonable and must be complied with.

II.—Postal Telegraph Receiving Offices.

5. Rules for the treatment of telegrams received by Post Offices for transmission by post to the nearest Telegraph Office, and the necessary forms, were drawn up in this department and accepted by the Director General of the Post Office. Messages so tendered are Prepaid by means of postage labels, the discount on sale of which constitutes the remuneration of the Post Master, who, in the case of vernacular messages, is required to transcribe the telegram in Roman characters on a message form, or to translate it into English as preferred by the sender.

6. The amount collected by Post Masters is affixed in postage labels to the original telegrams, which are posted to the nearest Telegraph Office, whether Government or licensed, and no account-keeping is involved, except that the Check Office of this Department debits the Postal Department with the telegraph revenue prepaid in postage labels, less the usual discount of 8½ per cent.

7. The Check Office similarly effects the necessary adjustment of the value of postage labels accepted in payment for telegrams by licensed telegraph systems.

8. Owing to an oversight which I regret, statistics of the number and value of messages tendered at Postal Telegraph Receiving Offices have not been compiled prior to the 1st April 1884, and I have as yet only received the figures from April to September. They show a total for the half year of 11,623 messages of the value of Rs. 12,611.

9. The traffic has doubtless been affected by a misunderstanding, which is about to be remedied. It was arranged at the outset to distribute notices in the vernacular, as well as in English, calling attention to the facilities afforded for the despatch of telegrams from Post Offices, but this notice was issued only in English. Steps have now been taken to translate it into native languages and to distribute it freely throughout the country; but the scheme for the collection of telegrams at outstations has, I consider, made a promising start, and the facilities so offered may be expected, as they become more widely

III.—Telegraphic Money-orders.

10. In my letter No. 471T. of the 16th August last, I informed the Government that I had concluded arrangements with the Director General of the Post Office for the introduction of a system of telegraph money orders, the existing machinery of the Postal Department for remitting money being combined with telegraphic advices. This scheme came into force on the 1st October 1884.

11. As the system is fully described in the Postal Guide, it is unnecessary to enter into details here in respect of the postal procedure, and its incidence as regards the public.

12. The following are the charges which have been fixed for the telegraph portion of the business :—

- (1) The original advice (containing on the average 16 words) is charged for at the fixed rate of Rs. 2, being "ordinary" rate, although treated as an "urgent" message.
- (2) Any private matter added by the remitter is also charged for at the "ordinary" rate, 2 annas per word, although signalled as "urgent."
- (3) The re-addressed telegraphic advices requisite where the Post Office of origin or of destination, or both, are sub-post offices, are carried free of charge.
- (4) A fixed charge of one rupee, or "ordinary" rate, is made for an acknowledgment of receipt of the remittance, if sent, although such acknowledgment is transmitted as an "urgent" message.

13. From the date of the introduction of telegraphic money orders, this Department ceased to undertake money remittances under the "reply paid" rule for sums above Rs. 2.

14. During the first two months of the working of the telegraphic money order system, the number and value of telegraphic advices were as follows :—

	Number.	Value. Rs.
October 1884	777	1,747
November „	759	1,707

being at the rate of about Rs. 20,000 per annum. The estimated average earnings in the Telegraph Department on remittances of sums exceeding Rs. 2 had previously been Rs. 40,000 per annum. The result so far therefore entails a loss; but this result is, it is believed, in some measure due to insufficient advertisement of the advantages offered, and steps have been taken to remedy this. As the system becomes better known, the increased transactions will doubtless bring up the receipts of this Department to at least the amount of its earnings under the old system, while the benefit of the change to the public is very considerable.

IV.—Training Postal Employés in Signalling and Signal Office Procedure.

15. Immediately on receipt of the sanction of the Government to the scheme, I arranged with the Director General of the Post Office to depute a large number of postal employés to training classes, established by this Department at numerous centres throughout India. The standard of qualification fixed for these men was ability to send and receive Morse signals at the rate of 10 words per minute, (which is only half the rate required from Departmental signallers), and to gain sufficient knowledge of simple instruments, batteries and signal office routine to enable them to keep up telegraphic communication on short lines; it has been found that from three to four months' tuition usually suffices to communicate the necessary elementary knowledge of telegraphy to the postal employés, although in some cases a much longer time had to be allowed, while in numerous instances men have displayed an absolute inability to master the subject and have had to be removed from the classes. On the whole, the facility with which they have picked up the needful knowledge is very remarkable, and bears testimony to their general intelligence and enterprize.

16. Up to the 31st December 1884, certificates of qualification had been given to 354 men, and on that date 99 were still under tuition. As a rule, the supply of qualified signallers has kept pace with the demand caused by opening up extensions.

17. Whenever it has been found necessary for the Postal Department to employ substitutes for the men deputed to learn telegraphy, the Telegraph Department has borne the extra cost entailed, as well as the travelling charges necessitated by such moves. The average expenditure under this head has been about Rs. 50 for each man trained.

18. In many places, however, the existing postal establishments are fully worked and unable without assistance to undertake telegraph work: to meet such cases the Postal Department has engaged, and sent for training, probationary clerks who receive no pay during tuition, and in such cases the only debit to this department is the amount of travelling charges (if any) incurred by the probationers in joining the training classes.

V.—The development of the telegraph service by short extensions connecting "combined offices," with the existing telegraph lines and the making over, as a measure of economy, of certain unimportant departmental offices to postal agency.

19. After the necessary rules* and forms for "combined offices" had been drawn up in this Department and accepted by the Director General of the Post Office, the rules for the guidance of the public were revised, and published in the *Gazette of India*, and the requisite modifications of the Departmental and Licensed Telegraph Codes were made. Simple instructions for the use of the several descriptions of instruments that might be required were also drawn up, and a scale of equipment for "combined offices" was prepared. The object and scope of the scheme were fully explained to Chief Superintendents of Divisions, who were invited to lose no time in submitting recommendations for extensions which local circumstances seemed to justify and which promised a traffic sufficient to pay expenses.

20. In this direction I was greatly assisted by the Director General of the Post Office, who forwarded to me numerous lists of places which his principal officers desired to see made telegraph stations. The claims of every place named, whether by postal or telegraph officials, were carefully considered by me, and I am glad to be able to report that the care taken in this selection has been amply repaid by the results.

21. At the same time a selection was made of existing telegraph offices at which the experiment of working by postal agency might, it was thought, be tried; and the result, briefly stated, is that by the end of 1884, 65 departmental offices were converted into "combined" offices, by which measure a saving of approximately Rs. 71,000 per annum has been effected, and 170† new combined offices were opened, which, so far as data are available, show a profit on working of nearly Rs. 40,000 per annum.

22. I annex (Appendix A.) a detailed list of all combined offices opened up to the 31st December 1884, showing whether new offices or offices which were previously worked by departmental agency, whether connected to departmental offices or to licensed telegraph offices, and the cost of working and average monthly revenue.

23. A detailed statement of the cost of constructing the connecting lines is also attached (Appendix B). Of these, 59 are permanent lines, and 95 lines of temporary supports, which will be replaced by more permanent material as the success of the different offices becomes assured. The length of lines involved in these connections has been—

Miles.

481 of new wire suspended on existing supports.
1,100 of new posts and wires.

* These have been modified and added to from time to time, and they are now incorporated in the new edition of the departmental Traffic Code.

† The number of new offices opened during the previous 10 years was only 89.

24. The cost of making these lines has been approximately Rs. 2,34,000. The cost of fitting up the offices may be put down at Rs. 250 for each connection, or Rs. 42,500 for the 170, so that for a total capital expenditure to the end of the year of Rs. 2,76,500 (or less than three lakhs even if the cost of training be included), a net revenue of nearly Rs. 40,000 per annum is even now being obtained.

25. These results have far exceeded my anticipations. The indirect advantages of extending telegraph facilities into native town centres appeared to me sufficient to justify an initial direct loss, and when I made my proposals to Government, the utmost I could allow myself to hope for was a balance of receipts and current expenditure for some years to come. It is, I venture to submit, a matter for unmixed gratification that the Government has been able to extend telegraph facilities in what may be described as almost a wholesale manner, not only without loss, but with every prospect of an assured financial gain.

26. The progress made month by month in establishing combined offices is shown in the following abstract :—

Month.	No. OF COMBINED OFFICES.	
	Transferred.	New.
December 1883	17	1.
January 1884	3	1
February „	1	4
March „	6	23
April „	6	20
May „	8	17
June „	2	16
July „	8	16
August „	4	11
September „	5	14
October „	2.	17
November „	1	15
December „	2	16
TOTAL	65	170

A total of 235 offices, of which 166 are connected to Government and 69 to licensed telegraph offices.

In addition to the above, arrangements were in progress at the end of the year 1884 to open 49 additional offices, and a large number of further extensions are in progress and under consideration.

27. It may be convenient to state here the arrangement come to with the Postal Department regarding the cost of combined offices. The broad principle is that the Telegraph Department shall pay the actual additional expense entailed by the assumption of telegraph work, and while the Postal Department gains by the attraction of the higher pay it is enabled to offer to a number of poorly paid employes, the Telegraph Department has just cause for congratulation at the liberal and catholic spirit with which the Director General of the Post Office has met its demands.

28. In a few instances, where the postal work is very light, the Post Master is required to undertake telegraph work without additional remuneration, and in such cases no debit is made to the Telegraph Department. In other cases, the Post Master receives an allowance for the telegraph duties, and where the postal or telegraph work is too heavy to admit of the latter being undertaken by the ordinary postal staff, special clerks are engaged at the expense of this department. Similarly, in the few cases where the available Post Office accommodation is too small to admit of telegraph work being undertaken, the Telegraph Department bears the expense involved in obtaining additional room. In a few instances postal peons deliver the few telegrams that are received, and in those cases no charge is made for their services; but where

this is impracticable, the cost of special messengers is borne by the Telegraph Department. Finally, a small fixed allowance is usually given for telegraph contingencies, such as stationery, other than forms, lighting, &c., and the Telegraph Department is debited with the actual cost of telegraph forms printed in the postal press for use in combined offices.

29. In the few cases in which it has been found convenient to establish "telegraph combined offices," i.e., offices at which the postal work is performed by telegraph officials, the Postal Department is debited only with the actual extra cost incurred. There are at present only ten such offices, named in the margin.

Bisora.
Dewas.
Dhunsiri Mukh.
Diamond Island.
Dimapore (Assam).

Ghuna.
Kaliabar.
Myanaung.
Shajapur.
Sipri.

30. It will be observed that many of the new combined offices have been open only a month or two, yet the average monthly earnings of the 140 new* offices for which any data are available amount to Rs. 55 against an average working cost of Rs. 36, and these results are the more gratifying as, owing to the universal depression of trade, the experiment has been commenced under very unfavourable conditions.

31. The establishment of so large a number of combined offices, managed entirely by comparatively inexperienced men, has of course not been effected without throwing a large amount of extra work on the Telegraph Check Office. The want of arrangement and neatness in the packets of messages from combined offices, the careless filling in of invoices and other returns, irregularity in submitting returns and message drafts, and mistakes through ignorance or misunderstanding of rules, have all contributed to add largely to the work of that office. This will be readily understood when it is remembered that every combined office forwards its message drafts daily, that a letter has to be written regarding every missing message or return, and that rapid pairing or sorting of messages is largely dependent on the observance, by the offices, of the rules for arranging and despatching their documents.

32. Again the use of large numbers of postage stamps on messages instead of one or two telegraph stamps has much added to the labour of defacing the stamps and of scrutinising them when under audit. Postage stamps, more or less imperfectly defaced, are so easily obtainable that great vigilance is essential in the Check Office to prevent the fraudulent use of previously used stamps, mixed up, perhaps, with a number of good stamps. Such of the postage stamps as are affixed to messages tendered at railway telegraph offices reach the Check Office undefaced, and the counting and defacement of these under the immediate supervision of the Chief Superintendent of the Office adds considerably to the work.

33. It is satisfactory to find that, partly no doubt owing to those who use the telegraph at out-stations being less exacting than those at the large centres of trade, complaints from the public in respect of combined offices are infrequent. The service is necessarily not nearly so perfect as that on the main lines; but it has succeeded in giving satisfaction to those concerned, and has unquestionably met a public want.

34. By persistently calling attention, by means of printed memoranda, to every case of petty breach of rules, the Check Office is doing much to bring the combined offices up to the standard of exactness and smartness required in departmental offices.

35. It will be seen that the programme sketched out in my letter No. 480T. of the 29th August 1883, and approved by Government in its Resolution No. 287T. of the 9th October 1883, has been almost exactly followed, and I venture to hope that the gratification I feel at the result of the first year's operations may in some degree be shared by the Government of India.

36. Primarily the success is of course entirely due to the cordial co-operation I have received from the Director General of the Post Office, but it would be ungracious of me to omit to mention the loyal active help I have received from my own officers. The rapidity with which the scheme has been developed, and the numerous extensions provided, has involved a considerable increase of work, but it has been cheerfully undertaken by all, and to all my best thanks are due.

* The average earnings, if transferred offices be included, are Rs. 74 monthly against an average monthly

Appendix A.

Combined Offices established up to 31st December 1884.

Names of Offices.	New.	Transferred.	Connected to Government or Licensed system.	Cost of working per mensm.	Average revenue per mensm.	Number of months open.
				Rs. A.	Rs. A.	
<i>Assam.</i>						
Desangmukh	New	...	Government	31 0	35 0	3
Gouripore	"	...	"	26 0	...	Opened in December.
Meesa . . . . .	...	Transferred	"	42 0	...	Ditto.
Nichuguard . . . . .	...	"	"	...	30 0	13
Nigriting Ghat	New	...	"	21 0	...	2
Sonapur	"	...	"	31 0	...	2
TOTAL	4	2				
<i>Bengal.</i>						
Alipur (Calcutta) . . . . .	...	Transferred	Government	38 0	145 0	7
Amherst Street (Calcutta) . . . . .	...	"	"	23 0	69 0	8
Bagh Bazar . . . . .	...	"	"	23 0	34 0	7
Ballygunge . . . . .	...	"	"	18 0	14 0	8
Bankoora	New	...	"	11 0	21 0	7
Behar	"	...	Licensed	11 0	22 0	6
Beerbhoom	"	...	"	11 0	96 0	6
Beaon Square (Calcutta)	"	...	Government	38 0	55 0	5
Biahampur	"	...	"	11 0	5 0	7
Bogra . . . . .	...	Transferred	"	10 0	33 0	3
Bhuddink	New	...	Government	...	67 0	1
Bow Bazar (Calcutta)	"	...	"	38 0	55 0	5
Chandernagore	"	...	Licensed	...	19 0	5
Chinsurah	"	...	"	...	63 0	7
Cox's Bazar	"	...	Government	...	...	Opened in December.
Chandbali	"	...	"	10 0	...	1
Cntack City	"	...	"	17 0	96 0	7
Dinapore . . . . .	...	Transferred	Licensed	15 0	47 0	13
Dharantala (Calcutta)	New	...	Government	38 0	168 0	5
Durbhunga	"	...	Licensed	11 0	98 0	5
False Point . . . . .	...	Transferred	Government	22 0	102 0	13
Furzedpore	New	...	"	31 0	47 0	9
Gya City	"	...	Licensed	11 0	78 0	7
Hazaribagh . . . . .	...	Transferred	Government	35 0	136 0	13
Hatkolah (Calcutta) . . . . .	...	"	"	38 0	77 0	8
Hooghly	New	...	Licensed	30 0	23 0	6
Hathuwa . . . . .	...	Transferred	Government	16 0	60 0	6
Howrah . . . . .	...	"	"	38 0	60 0	5
Jessore	New	...	"	...	...	2
Kisagunge	"	...	"	16 0	43 0	8
Kishanpur	"	...	Licensed	12 0	2 0	6
Kidderpore	"	...	Government	38 0	63 0	5
Khoolna	"	...	"	58 0	16 0	5
Kendrapara	"	...	"	15 0	14 0	3
Kurseong	"	...	"	39 0	109 0	9
Mozufferpore	"	...	Licensed	22 0	39 0	5
Motiharee	"	...	"	6 0	25 0	4
Monghyr	"	...	"	22 0	...	...
Nutanganj	"	...	Government	6 0	15 0	6
Purneah . . . . .	...	Transferred	"	31 0	129 0	10
Panighatta	New	...	"	18 0	29 0	6
Punkabaree	"	...	"	21 0	51 0	3
Patna City . . . . .	...	Transferred	"	43 0	168 0	3
Purneah City	New	...	"	11 0	...	2
Rampore Banleah . . . . .	...	Transferred	Government	18 0	100 0	6
Revelgunge	"	"	"	11 0	21 0	5
Rungpur	New	...	Licensed	...	88 0	6
Shalka	"	...	Government	8 0	10 0	8
Sonamukhi	"	...	"	...	3 0	5
Seebpore (Calcutta)	"	...	"	...	15 0	5
Sasseram . . . . .	...	Transferred	"	11 6	22 0	4
Sadarhat (Chittagong)	New	...	"	38 0	44 0	2
Tikari	"	...	Licensed	11 0	...	1
TOTAL	37	16				
<i>Bombay.</i>						
Ahmednagar . . . . .	...	Transferred	Government	114 0	228 0	6
Bassein (Bombay)	New	...	Licensed	11 0	11 0	9
Barai . . . . .	...	Transferred	Government	48 0	80 0	7
Bhiwadi	New	...	Licensed	8 0	...	1
Bijapur . . . . .	...	Transferred	Government	48 0	58 0	4
Chiplun	"	"	"	32 0	68 0	13
Jalgaon	New	...	"	40 0	32 0	1
Kaira	"	...	Licensed	14 0	28 0	9
Malegaon . . . . .	...	Transferred	"	30 0	70 0	5
Matheran	"	"	Government	63 8	95 0	7
Nanpura	New	...	"	51 0	91 0	9

NAMES OF OFFICES.	New.	Transferred.	Connected to Government or Licensed system.	Cost of working per mensem.	Average revenue per mensem.	Number of months open.
				Rs. A.	Rs. A.	
<i>Bombay—contd.</i>						
Nasik . . . . .	...	Transferred .	Government .	40 0	96 0	13
Palitana	New .	...	Licensed .	15 0	49 0	9
Rajkot . . . . .	...	Transferred .	Government .	53 0	367 0	10
Rajapur . . . . .	...	" .	" .	32 0	64 0	13
Ratnagiri . . . . .	...	" .	" .	40 0	134 0	13
Randera	New .	...	" .	16 0	32 0	8
Sangameshvar . . . . .	" .	...	" .	7 0	9 0	6
Vambori . . . . .	" .	...	Licensed .	6 0	3 0	6
TOTAL	9	10				
<i>British Burmah.</i>						
Allanmyo . . . . .	...	Transferred .	Government .	34 0	...	1
Kyaukse	New .	...	" .	52 0	30 0	3
Kemendine . . . . .	" .	...	" .	42 8	31 0	2
Moopoon . . . . .	" .	...	" .	52 0	...	2
Okpo . . . . .	" .	...	" .	34 0	...	2
Shwedoung . . . . .	" .	...	" .	30 0	5 0	3
Thatone . . . . .	...	Transferred .	" .	32 0	31 0	9
TOTAL	5	2				
<i>Central India.</i>						
Agar	New .	...	Government .	28 0	125 0	5
Bhopal . . . . .	...	Transferred .	" .	40 0	166 0	3
Dhar . . . . .	...	" .	" .	49 0	71 0	4
Rewah . . . . .	...	" .	" .	39 0	54 0	14
Sirdarpore	New .	...	" .	28 0	33 0	4
Sutna . . . . .	...	Transferred .	" .	49 0	64 0	14
TOTAL	2	4				
<i>Central Provinces and Berar.</i>						
Akote	New .	...	Government .	38 0	19 0	8
Asirgarh . . . . .	" .	...	Licensed .	29 0	39 0	1
Bhandara . . . . .	" .	...	" .	38 0	22 0	7
Chikalda . . . . .	" .	...	Government .	38 0	27 0	7
Ellichpore . . . . .	" .	...	" .	38 0	35 0	7
Gadarwara . . . . .	...	Transferred .	" .	28 0	192 0	4
Jubbulpore City . . . . .	...	" .	" .	63 0	211 0	8
Malkapur	New .	...	" .	20 0	36 0	1
Murwarra . . . . .	" .	...	" .	29 0	32 0	3
Nagpur City . . . . .	" .	...	" .	73 0	178 0	10
Narsingpur . . . . .	" .	...	" .	18 0	46 0	4
Pachmarhi . . . . .	...	Transferred .	" .	40 0	114 0	10
Raipur . . . . .	...	" .	Licensed .	39 0	154 0	7
Shegaon	New .	...	Government .	29 0	24 0	1
Wardha . . . . .	" .	...	" .	29 0	32 0	1
TOTAL	11	4		.....	.....	...
<i>Madras.</i>						
Anakapalle	New .	...	Government .	29 0	28 0	4
Ammatti . . . . .	" .	...	" .	55 0	39 0	10
Aroot . . . . .	" .	...	Licensed .	29 0	32 0	9
Badagara . . . . .	" .	...	Government .	29 0	37 0	9
Cuddapah City . . . . .	" .	...	Licensed .	40 0	137 0	10
Cuddalore City . . . . .	" .	...	" .	19 0	60 0	9
Coringa . . . . .	" .	...	Government .	31 0	54 0	9
Calingapatam . . . . .	" .	...	" .	29 0	62 0	5
Chatrapur . . . . .	" .	...	" .	29 0	108 0	4
Coonoor . . . . .	...	Transferred .	" .	96 0	193 0	6
Devalla . . . . .	...	" .	" .	64 0	54 0	7
Dindigul	New .	...	Licensed .	36 0	39 0	8
Gooty . . . . .	" .	...	" .	30 0	45 0	8
Kotagiri . . . . .	...	Transferred .	Government .	27 0	27 0	11
Kurnool . . . . .	...	" .	" .	60 0	161 0	14
Kumbakonam	New .	...	Licensed .	29 0	103 0	8
Mylapore . . . . .	...	Transferred .	Government .	32 0	144 0	13
Mahe	New .	...	" .	28 8	47 0	9
Nagore . . . . .	" .	...	Licensed .	29 0	60 0	9
Oosoor . . . . .	...	Transferred .	Government .	18 8	40 0	8
Ongole	New .	...	" .	28 8	53 0	5
Poonamallee . . . . .	" .	...	" .	19 0	17 0	9
Paramakudi . . . . .	" .	...	" .	43 0	27 0	9
Pudukotah . . . . .	" .	...	Licensed .	31 0	53 0	8
Palghat . . . . .	" .	...	" .	30 0	60 0	4
Ramnad . . . . .	" .	...	Government .	29 0	49 0	9
Saidapet . . . . .	...	Transferred .	" .	51 0	133 0	13
St. Thomas' Mount . . . . .	...	" .	" .	55 0	54 0	10
Salem	New .	...	Licensed .	34 0	176 0	9
Sowcarpet . . . . .	" .	...	Government .	30 0	435 0	5
Tranquebar . . . . .	" .	...	Licensed .	29 0	61 0	9
Tirupati . . . . .	" .	...	" .	54 0	61 0	10
Triplicane . . . . .	...	Transferred .	Government .	54 0	508 0	13
Vinayandrapet	New .	...	" .	48 0	63 0	11

NAMES OF OFFICES.	New.	Transferred.	Connected to Government or Licensed system.	Cost of working per monsem.	Average revenue per monsem.	Number of months open.
<i>Madras—contd.</i>						
				Rs. A.	Rs. A.	
Vizianagrum . . . . .	...	Transferred .	Government .	67 0	299 0	14
Vythery . . . . .	...	...	...	64 0	47 0	8
Vaniyambadi	New .	...	Licensed .	29 0	18 0	9
Vepery . . . . .	...	Transferred .	Government .	84 0	224 0	13
Walajannagar	New .	...	Licensed .	11 0	13 0	9
Worur . . . . .	...	...	...	28 8	41 0	9
TOTAL	28	12		...	...	...
<i>North-Western Provinces and Oudh.</i>						
Agra City . . . . .	...	Transferred .	Government .	76 0	354 0	13
Allahabad City . . . . .	...	...	...	44 0	120 0	11
Ahmrara	New .	...	Licensed .	13 0	15 0	7
Aligarh . . . . .	...	...	Government .	33 0	...	1
Budaun . . . . .	...	...	Licensed .	33 0	35 0	9
Bulandshahr . . . . .	...	...	...	23 0	48 0	8
Brindaban . . . . .	...	...	Government .	27 0	77 0	8
Bindki . . . . .	...	...	Licensed .	12 0	13 0	7
Bithur . . . . .	...	...	...	13 0	4 0	7
Bareilly Cantonment . . . . .	...	...	Government .	33 0	82 0	7
Baghat . . . . .	...	...	...	33 0	...	Opened in Decem-ber.
Cawnpore City . . . . .	...	...	...	71 0	...	Ditto.
Dehra-Dun . . . . .	...	Transferred .	...	54 0	255 0	10
Debai	New .	...	Licensed .	16 0	6 0	8
Etah . . . . .	...	...	...	28 0	37 0	8
Etawah . . . . .	...	...	...	30 0	24 0	3
Fatehgarh . . . . .	...	...	...	28 0	73 0	3
Fatehpur . . . . .	...	...	...	30 0	4 0	3
Gonda . . . . .	...	...	...	28 0	...	3
Husainganj . . . . .	...	...	...	12 0	4 0	7
Hathras . . . . .	...	...	Government .	38 0	...	1
Jalosa . . . . .	...	...	Licensed .	27 0	6 0	7
Jaunpur City . . . . .	...	...	...	28 0	27 0	3
Khurja . . . . .	...	...	...	47 0	82 0	8
Khatauli . . . . .	...	...	Government .	28 0	...	Opened in Decem-ber.
Meerut City . . . . .	...	...	...	33 0	25 0	10
Muzaffarnagar City . . . . .	...	...	...	28 0	65 0	9
Moradabad Cantonment . . . . .	...	...	...	33 0	32 0	8
Mahaban . . . . .	...	...	Government .	12 0	17 0	7
Mainpuri . . . . .	...	...	Licensed .	23 0	71 0	5
Mirzapur City . . . . .	...	...	...	43 0	35 0	3
Muttra . . . . .	...	...	Government .	38 0	...	1
Rajpur . . . . .	...	...	...	12 0	22 0	7
Secunderabad . . . . .	...	...	Licensed .	29 0	15 0	8
Saharanpur . . . . .	...	Transferred .	Government .	38 0	...	Opened in Decem-ber.
Shamli	New .	...	...	28 0	...	Ditto.
Shahjahanpur City . . . . .	...	...	...	29 0	...	1
Shahjahanpur Cantonment . . . . .	...	...	...	28 0	...	1
Vilhaze . . . . .	...	...	...	28 0	...	Opened in Decem-ber.
TOTAL	35	4		...	...
<i>Punjab.</i>						
Amritsar City	New .	...	Government .	17 0	...	Opened in Decem-ber.
Abbottabad . . . . .	...	Transferred .	...	46 0	433 0	9
Atari City	New .	...	Licensed .	11 0	...	Opened in Decem-ber.
Bhiwani . . . . .	...	...	Government .	39 0	105 0	9
Bakloh . . . . .	...	Transferred .	...	21 0	27 0	4
Bolleanganj (Simla)	New .	...	...	25 0	53 0	4
Bahawalpur City . . . . .	...	...	Licensed .	28 0	50 0	3
Campbellpur . . . . .	...	...	...	28 0	59 0	6
Chunian . . . . .	...	...	...	11 0	7 0	5
Chandni Chauk (Dehli) . . . . .	...	...	Government .	68 0	174 0	6
Dharmasala . . . . .	...	Transferred .	...	46 0	148 0	8
Dera Ismail Khan Cantonment	New .	...	...	45 0	115 0	6
Ferozapore City . . . . .	...	...	...	19 0	64 0	1
Gurgaon . . . . .	...	...	Licensed .	27 0	22 0	10
Goragali . . . . .	...	...	Government .	13 0	42 0	3
Gujrat City . . . . .	...	...	Licensed .	29 0	30 0	3
Hoti Mardan . . . . .	...	Transferred .	Government .	26 0	473 0	10
Haripur	New .	...	...	11 0	30 0	9
Hissar . . . . .	...	...	...	27 0	74 0	9
Hoshiarpur . . . . .	...	Transferred .	...	36 0	39 0	9
Hazro	New .	...	Licensed .	11 0	14 0	3
Jullundur City . . . . .	...	...	Government .	22 0	60 0	9
Jhelum . . . . .	...	Transferred .	...	39 0	87 0	6
Jagadhri	New .	...	...	15 0	21 0	7
Jutogh . . . . .	...	Transferred .	...	21 0	85 0	3
Jagraon . . . . .	...	...	...	11 0	4 0	3
Jandiala	New .	...	Licensed .	11 0	...	2
Jhang . . . . .	...	...	...	28 0	12 0	2
Kalke . . . . .	...	Transferred .	Government .	38 0	95 0	14
Kamalia	New .	...	Licensed .	11 0	2 0	2

NAMES OF OFFICES.	New.	Transferred.	Connected to Government or Licensed system.	Cost of working per mensem.	Average revenue per mensem.	Number of months open.
<i>Punjab—contd.</i>						
				Rs. A.	Rs. A.	
Kartarpur	New .	...	Government .	22 0	...	Opened in December.
Kapurtala . . . . .	" .	...	" .	28 0	...	Ditto.
Kangra . . . . .	" .	...	" .	28 0	...	Ditto.
Lahore City . . . . .	" .	...	" .	47 0	48 0	3
Mooltan City . . . . .	" .	...	" .	22 0	94 0	9
Madhopur . . . . .	" .	...	Licensed .	17 0	24 0	6
Malairkotla . . . . .	" .	...	Government .	11 0	22 0	5
Palampur . . . . .	" .	...	" .	28 0	38 0	7
Pasrur . . . . .	" .	...	" .	11 0	4 0	4
Peshawar City . . . . .	" .	...	" .	19 0	63 0	4
Pakpattan . . . . .	" .	...	Licensed .	11 0	1 0	2
Rohiak . . . . .	" .	...	Government .	27 0	46 0	9
Kawalpindi City . . . . .	" .	...	" .	29 0	49 0	4
Sudder Bazar (Delhi) . . . . .	" .	...	" .	35 0	70 0	6
Tank . . . . .	...	Transferred .	" .	10 0	13 0	4
TOTAL .	36	9				
<i>Rajputana.</i>						
Baowar	New .	...	Government .	49 0	...	1
<i>Sind and Beluchistan.</i>						
Karachi City	New .	...	Government .	72 0	528 0	2
Kiamari . . . . .	...	Transferred .	" .	10 0	167 0	3
Kelat . . . . .	...	" .	" .	10 0	33 0	6
Tatta	New .	...	Licensed .	...	56 0	8
TOTAL .	2	2				

NOTE.—The estimated annual cost of technical maintenance and repairs of apparatus is Rs. 72 for each office.

Appendix B.

Cost of constructing the Lines in connection with the new Combined Offices which were opened up to 31st December 1884.

SECTION OF LINE.		NO. OF MILES NEW.		COST ACCORDING TO		Class of supports used.
From	To	Wire only.	Line and wire.	Completion Report where received.	Estimate if Completion Report has not been received.	
<i>Assam.</i>						
Sibsagar	Desangmukh	45	9	762	...	Bamboos.
Golaghat	Nigriting Ghat	15	6	1,019	...	"
Gauhati	Sonapur	19	...	...	1,200	...
Dhubri	Gouripore	6	...	...	830	...
TOTAL		40.45	15			
<i>Bengal.</i>						
Howrah	Shalkia . . . . .	...	1.8	1,074	...	Rails.
Rajbaree Railway Station	Furzedpore . . . . .	...	20	1,544	...	Bamboos.
Darjooling	Kurseong	14	...	1,340	...	...
Loop from Jalpaiguri Purneah Line	Kisengunge . . . . .	...	...	No expenditure.	...	...
Hooghly Railway Station	Hooghly and thence to Chinsurah. . . . .	...	3	340	...	Wooden.
Gya Railway Station	Gya . . . . .	...	1.25	208	...	Bullies.
Raneegunge, via Bankoora and Bishonpur.	Sonamukhi	50.5	22.5	...	10,160	Rails.
Cuttack	Chandni Chauk	2	1	...	250	Bullies.
Khaga Railway Station	Kishanpur . . . . .	...	11	1,065	...	"
Hurdwan	Nutanganj . . . . .	...	1.25	148	...	"
Buktearpore Railway Station	Bohar . . . . .	...	18.5	3,845	...	Rails.
Kurseong	Panighatta . . . . .	...	7	756	...	Wooden.
Rungpur Railway Station	Rungpur . . . . .	...	2.5	852	...	"
Sainthla Railway Station	Beerbhoom . . . . .	...	11	1,234	...	Bullies.
Looping Alipur Combined Office Line.	Kidderpore . . . . .	...	Loop 0.34	...	225	Standards.
Looping Rutherford Combined Office Line	Boadon Square . . . . .	...	Loop .66	453	...	"
Looping Ballygunge Combined Office Line.	Bow Bazar . . . . .	...	Loop .03	33	...	"
Looping Park Street Government Telegraph Office Line.	Dharamtala . . . . .	...	Loop .13	80	...	"
Howrah	Seebpore	2.25	...	231	...	...
Chandernagore Railway Station	Chandernagore . . . . .	...	1.42	110	...	Bullies.
Mozufferpore Railway Station	Mozufferpore . . . . .	...	2	414	...	Wooden.
Durbhunga Railway Station	Durbhunga . . . . .	...	.62	227	...	Bullies.
Khoolna Railway Station	Khoolna . . . . .	...	.25	757	...	Standards.
Motiharee Railway Station	Motiharee . . . . .	...	.88	168	...	Wooden.
Loop from Kurseong Panighatta Line	Punkabaree . . . . .	...	Loop .7	43	...	"
Bhospur Dock	Kendrapara . . . . .	...	Loop 6	...	3,000	Standards.
Chittagong	Sadarghat . . . . .	...	.83	168	...	Wooden.
Purneah Combined Office	Purneah City . . . . .	...	2.37	161	...	Bamboos.
Jessore Railway Station	Jessore . . . . .	...	Loop 1	...	800	Standards.
Bhuddruk	Chandbali	1	83	...	8,090	"
Loop from Balasore Cuttack Line	Bhuddruk . . . . .	...	Loop .034	...	105	"
Bela Railway Station	Tikari . . . . .	...	10	...	1,860	Wooden.
Ramu	Cox's Bazar . . . . .	...	12	...	2,040	Bullies.
Monghyr Railway Station	Monghyr . . . . .	...	6	...	260	Rails.
TOTAL		69.75	182.558			
<i>British Burmah.</i>						
Loop from Rangoon Moulmein Line.	Kyaikto . . . . .	...	Loop 2.5	...	1,540	Pinkado posts.
Prome	Shwedoung . . . . .	...	9	647	...	Bamboos.
Moulmein	Moopoon	3	...	Nominal, an unused wire was available.	...	...
Henzada	Okpo	27	0.1	8,040	...	Pinkado posts.
Rangoon	Kemendine	An existing line was utilised.				
TOTAL		30	14.1			

SECTION OF LINE.		NO. OF MILES NEW.		COST ACCORDING TO		Class of supports used.
From	To	Wire only.	Line and wire.	Completion Report where received.	Estimate if Completion Report has not been received.	
<i>Bombay.</i>						
Bassein Road Railway Station	Bassein	...	4.25	484	...	Bullies.
Songad Railway Station	Palitana	...	15.73	1,702	...	"
Surat	Nanpura and Randere	...	5	704	...	"
Mehmadabad Railway Station	Kaira	...	7	627	...	"
Looping in Sangameshvar on Rutnagheery Chiplun Line		...	450 feet = 0.8	118	...	Standards.
Vambori Railway Station	Vambori Town	...	3.33	317	...	Bullies.
Callyan Railway Station	Bhiwundi	...	8	...	2,350	Gas pipe posts.
Loop to Julgaon	.....			Nominal Loop only 7 yards.		
TOTAL		...	43.39			
<i>Central India.</i>						
Shajapur	Agar	...	28	4,218	...	Bullies.
Dhar	Sirdarpore	...	24.5	3,607	...	"
TOTAL		...	52.5			
<i>Central Provinces and Berar.</i>						
Nagpur	Nagpur City	...	2.2	367	...	Standards.
Bhandara Road Railway Station	Bhandara	...	6	676	...	Bullies.
Akola	Akote	...	26.5	3,927	...	Standards 3 miles. Bullies 23.5 mile. Wooden. Bullies. Standards.
Amraoti through Ellichpore	Chikalda	...	52	7,855	...	
Narsingpur Railway Station	Narsingpur	...	0.6	153	...	
Kutni Railway Station (Murwarra)	Kutni	...	Loop 0.7	502	...	
Chanani Railway Station	Asirgarh	...	7	...	2,610	"
Loop to Malkapur on line Bhoasawl-Akola		...	Loop 0.1	...	Approximately 80	"
Loop to Shegaon on line Bhoasawl-Akola		...	Loop 0.1	...	Approximately 80	"
Wardha Railway Station	Wardha	...	Loop 0.6	...	420	"
TOTAL		...	97.3			
<i>Madras.</i>						
Mercara	Virarajendrapet	...	18.5	5.5	2,966	Bullies.
Virarajendrapet	Ammatti	...				
Cuddapah Railway Station	Cuddapah	...		2.25	227	"
Tirupati Railway Station	Tirupati	...		5.7	582	"
St. Thomas' Mount	Poonamallee	...		7	728	"
Karikal	Tranquebar	...		8	897	"
Arcot Railway Station	Arcot	...		3.61	426	"
Arcot Combined Office	Walajanagar	...		2.43	263	"
Trichinopoly	Woriur	...		3.36	245	Wooden and Standards.
Loop from Negapatam Karikal Line.	Nagore	...	Loop 1	59	...	Bullies.
Salem Railway Station	Salem	...		3.25	832	Balls.
Tellicherry	Badagara and Mahi	...		14	1,327	Standards.
Coconada	Coringa	...		11	998	Wooden.
Madura Railway Station	Ramnad and Paramakudi	68		2	...	5,400
Cuddalore Railway Station	Cuddalore City	...		1	85	Bullies.
Dindigul Railway Station	Dindigul	...		3	190	"
Kumbakonam Railway Station	Kumbakonam	...		1.5	188	"
Trichinopoly	Pudukotah	...		38	4,907	Wooden.
Vaniyambadi Railway Station	Vaniyanbadi	...		81	102	"
Chicacole	Calingapatam	6		10	...	1,740
Loop from Guntoor Nellore Line	Ongole	...	Loop	75	...	430
Madras Town Lines	Sowcarpett	...		1.21	...	440
Vizagapatam	Anakapalle	23		...	...	1,845
Palghat Railway Station	Palghat	...		2.46	265	Wooden.
Gooty Railway Station	Gooty	...		2	...	270
Berhampore	Chatrapur	18.3		...	...	1,040
TOTAL		127.6	124.24			

SECTION OF LINE.		NO. OF MILES NEW.		COST ACCORDING TO		Class of supports used.
From.	To	Wire only.	Line and wire.	Completion Report where received.	Estimate if Completion Report has not been received.	
North-Western Provinces and Oudh.						
Aonla Railway Station	Budaun	...	19.75	1,588	...	Bullies.
Meerut	Meerut City	...	3	1,553	...	Standards.
Muzaffarnagar Railway Station	Muzaffarnagar City	...	1	114	...	Bullies.
Chola Railway Station	Bulandshahr	...	11	2,848	...	Rails.
Khurja Railway Station	Khurja	...	3.75	370	...	Bullies.
Secunderabad Railway Station	Secunderabad	...	4.25	418	...	"
Dehai Railway Station	Dehai	...	3	269	...	"
Muttra Railway Station	Brinlaban	...	7.5	637	...	"
Moradabad	Moradabad Cantonment	...	.75	50	...	"
Gopalpore	Etah	3	6	...	940	"
Ahaura Road Railway Station	Ahaura City	...	13.5	1,099	...	Standards.
Jalesar Road Railway Station	Jalesar	...	8	795	...	Bullies.
Manhar Railway Station	Biudki	...	6	535	...	"
Fatehpur Railway Station	Hussainganj	...	10	938	...	"
Chowheypur	Bithur	...	5	534	...	"
Pareilly	Pareilly Cantonment	...	1	81	...	"
Mussoorie	Rajpur	...	10	942	...	Standards.
Muttra Railway Station	Mahaban	...	7	678	...	Bullies.
Shikohabad Railway Station	Mainpuri	...	35	2,975	...	"
Etawah Railway Station	Etawah	...	1	257	...	Rails.
Fatehpur Hussainganj Line	Fatehpur	...	1	132	...	Bullies.
Mirzapur Railway Station	Mirzapur City	...	1.5	...	320	Wooden posts.
Jaunpur City Railway Station	Jaunpur City	...	1	100	...	Bullies.
Fatehgarh Railway Station	Fatehgarh	...	1	...	130	"
Gonda Railway Station	Gonda	...	3.5	...	455	"
Bareilly	Shahjahanpur City Shahjahanpur Cantonment Tilhar	46	3	...	6,700	Standards.
Agra	Aligarh Hattaras City Muttra	90	2	...	11,230	"
Cawnpore	Cawnpore City	1.25	...	...	20	...
Meerut	Katanli and Shamli	34	26	...	9,230	Rails.
Delhi	Baghpat	4	20	...	4,540	"
TOTAL		178.25	215.5	...	...
Punjab.						
Delhi	Rohtak	...	45	20,189	...	Standards.
Rohtak	Bhiwani	...	29	9,372	...	Standards and rails.
Bhiwani Railway Station	Bhiwani Post Office	...	0.54	44	...	Rails.
Mooltan Government Telegraph Office.	Mooltan City	...	3	1,487	...	Standards.
Main Line Rawalpindi to Abbotabad	Haripur Post Office	...	0.13	80	...	Wooden.
Hissar Railway Station	Hissar Post Office	...	0.77	...	230	Standards and rails.
Jullundur	Jullundur City	...	3.5	1,853	...	Standards.
Gurgaon Railway Station	Gurgaon	...	2.5	300	...	Bullies.
Dharmasala	Palampore	...	21	2,418	...	"
Delhi	Chandni Chauk at Delhi	...	1.25	484	...	Standards.
"	Sudder Bazar at Delhi	...	2	439	...	"
Pathankote	Madhopur	...	7	2,338	...	Rails.
Campbellpur Railway Station	Campbellpur Cantonment	...	3.47	260	...	Wooden.
Dera Ismail Khan	Dera Ismail Khan Post Office	...	7.5	...	3,230	Standards.
Chunga Mungra Railway Station	Chunian	...	10	719	...	Bullies.
Loodiana	Malairkotla	...	28	3,244	...	"
Sialkote	Pasrur	...	19	2,210	...	Wooden.
Jagadri Railway Station	Jagadri Post Office	...	4	390	...	Bullies.
Peshawar	Peshawar City	0.99	.69	163	...	Standards.
Simla	Boileauganj	...	2.6	257	...	Standards and trees.
Lawrencepore Railway Station	Hazro	...	5.64	615	...	Wooden.
Rawalpindi	Rawalpindi City	...	3.5	...	470	"
Lahore	Lahore City	...	1.5	257	...	Standards.
Loop from Loodiana Ferozepore Line.	Jagraon	...	2	390	...	Wooden.
Montgomery Railway Station	Pakpattan	...	30	2,362	...	Bullies.
Chichawatni Railway Station	Kamalia	...	14	1,211	...	"
Jandiala Railway Station	Jandiala	...	3	303	...	"
Murree	Goragali	...	3.2	234	...	Standards and trees.
Kamalia	Jhang	...	46	...	4,250	Bullies.
Gujrat Railway Station	Gujrat City	...	1.75	...	1,420	Standards.
Bahawalpur Railway Station	Bahawalpur City	...	3.5	...	400	Bullies.
Carried over						

SECTION OF LINE.		NO. OF MILES NEW.		COST ACCORDING TO		Class of supports used.
From	To	Wire only.	Line and wire.	Completion Report where received.	Estimate if Completion Report has not been received.	
	Brought forward					
<i>Punjab—contd.</i>						
Ferozepore	Ferozepore City	...	2.5	768	...	Standards.
Atari Railway Station	Atari City	...	1.5	83	...	Bullies.
Jullundur	Kartarpur	...	10.25	...	1,410	Rails.
Kartarpur	Kaparthala	...	8.5	...	1,880	"
Dharmasala	Kangra	...	12	...	2,620	Standards and Bullies.
Amritsar	Amritsar City	...	1.25	...	560	Standards.
	TOTAL	99	341.04			
<i>Rajputana.</i>						
Amere	Beawar Railway Station	33.5	...	...	4,540	...
Beawar Railway Station	Beawar Post Office	...	.5	...	165	Rail post.
	TOTAL	33.5	0.5			
<i>Sind and Beluchistan.</i>						
Joongshai Railway Station	Tatta	...	13	2,038	...	Bullies.
Karachi Central Office	Karachi City	...	1	...	200	"
	TOTAL	...	14			

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE 3rd QUARTER
OF 1884.

No. 200 R. T., dated Fort William, the 10th March 1885.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 172 R. T., dated 25th February 1884.

" " " " " 39 R. T., " 13th " 1885.

Read also—

Returns of Accidents to trains, &c., on the open lines of Railway in India for the quarter ended 30th September 1884.

OBSERVATIONS—As compared with the corresponding quarter of the previous year, the number of accidents to trains, rolling-stock, permanent-way, &c., shows a decrease of 86, or 11·73 per cent., against an increase of 600 miles, or 5·76 per cent., in the mean mileage open, and a decrease of 362,746 miles, or 3·96 per cent., in the train mileage. The following are the Railways on which the numbers chiefly vary :—

	Increase.	Decrease.
East Indian . . . . .	...	80
Sind, Punjab and Delhi . . . . .	...	30
Darjeeling-Himalayan . . . . .	...	23
Eastern Bengal	86	...
Indus Valley . . . . .	...	60
Northern Bengal	11	...

2. On the East Indian Railway, the decrease chiefly took place under "Trains running over cattle on the line," the number of accidents of this description being 16 against 33.

3. On the Sind, Punjab and Delhi Railway, the number of accidents under "Goods trains, or parts of goods trains, engines, &c., leaving the rails" decreased from 10 to 3, "The failures of couplings" from 7 to 1, and "Other accidents" from 20 to 1. Under "Flooding of portions of permanent-way," the number of cases was *nil* against 8; while 5 cases of "Slips in cuttings or embankments" and 3 of "Fire in trains" occurred during the quarter against *nil* in the corresponding period of 1883.

4. Of the decrease of 23 accidents on the Darjeeling-Himalayan Railway, 18 took place under "Goods trains, or parts of goods trains, engines, &c., leaving the rails" alone.

5. On the Eastern Bengal State Railway, the number of cattle accidents shows the largest increase, being 31 against 6.

6. On the Indus Valley Railway, there was a decrease of 27 accidents under "Trains running over cattle on the line," 7 under "Failure of machinery, springs, &c., of engines," and 6 under each of the heads "Fire in trains" and "Other accidents."

7. The total number of accidents on the Northern Bengal State Railway was 26 against 15; but there does not appear to be any noteworthy increase under any particular head.

8. The casualties resulting from accidents to trains, &c., were among passengers, 7 injured against 2 killed and 20 injured, and among servants, 1 killed against 1 injured. It is observed that all the casualties to passengers were due to a collision which took place on the Madras Railway between a passenger train and some loaded wagons while being shunted at Guntakal on the 16th August 1884. These passengers are reported to have received slight injury only. Of the 2 passengers killed and 20 injured during the 3rd quarter of 1883, 1 was killed and 14 injured owing to the wrecking of a special passenger train on the East Indian Railway, and 1 killed and 5 injured by a collision on the Indus Valley Railway, as noted in para. 8 of Public Works Department Resolution, No. 172 R. T., dated 25th February 1884.

9. The following table exhibits the number of accidents under the different classes, and the number of persons killed and injured thereby :—

DESCRIPTION.	Number of accidents.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.		TOTAL.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions between passenger trains and goods or mineral trains, engines, and vehicles, standing foul of the line .	8	...	7	...	...	...	7
Collisions between goods trains or parts of goods trains	9	...	...	...	...	...	...
Collisions between light engines . . .	3	...	...	...	...	...	...
Passenger trains, or parts of passenger trains, leaving the rails	18	...	...	...	...	...	...
Goods trains, or parts of goods trains, engines, &c., leaving the rails	50	...	...	...	...	...	...
Trains or engines, travelling in the wrong direction through points . . .	10	...	...	...	...	...	...
Trains running over cattle on the line .	280	...	...	...	...	...	...
Trains running over obstructions on the line	24	...	1	...	...	...	1
Trains running through gates at level-crossings	14	...	...	...	...	...	...
The bursting of boilers or tubes, &c., of engines	15	...	...	...	...	...	...
The failure of machinery, springs, &c., of engines	51	...	...	...	...	...	...
Ditto of wheels	1	...	...	...	...	...	...
Ditto of axles	7	...	...	...	...	...	...
Ditto of brake apparatus	1	...	...	...	...	...	...
Ditto of couplings	18	...	...	...	...	...	...
Broken rails	5	...	...	...	...	...	...
The flooding of portions of permanent-way	43	...	...	...	...	...	...
Slips in cuttings or embankments . . .	30	...	...	...	...	...	...
Fire in trains	25	...	...	...	...	...	...
Fire at stations, or involving injury to bridges or viaducts	1	...	...	...	...	...	...
Other accidents	34	...	...	1	...	1	...
TOTAL	647	...	8	1	...	1	8

10. The number of cases of "Goods trains, or parts of goods trains, engines, &c., leaving the rails" decreased from 73 to 50, owing chiefly to there having been only 5 accidents on the Darjeeling-Himalayan Railway against 23 in the corresponding quarter of the previous year.

11. The total number of cattle accidents does not show much variation, being 280 against 291; but, as already noted, there were decreases of 17 and

27 accidents on the East Indian and Indus Valley State Railways respectively, and an increase of 25 on the Eastern Bengal Railway. It was on the South Indian and Rajputana-Malwa Railways that the accidents of this class were most numerous, viz., 42 and 59, or 15 and 21 per cent. respectively of the total. Almost the whole of the accidents on the Rajputana-Malwa Railway occurred on the unfenced portion of the line.

12. The failures of axles numbered 7, of which 5 were on the Darjeeling-Himalayan Railway and 2 on the Rajputana-Malwa Railway.

13. The number of "Failures of couplings" diminished from 29 to 18, the cases of "Flooding of portions of permanent-way" from 66 to 43, and the number of accidents classed as "Other accidents" from 59 to 34. Of the 43 accidents under the second head, 14 took place on the Great Indian Peninsula Railway and 11 on the Punjab Northern Railway.

14. The number of "Slips in cuttings or embankments" rose from 16 to 30, of which 16 occurred on the Great Indian Peninsula Railway and 6 on the Darjeeling-Himalayan Railway.

15. There were 15 cases of "The bursting of boilers or tubes, &c., of engines," of which 9 were on the Rajputana-Malwa Railway alone.

16. The casualties to passengers from causes other than accidents to trains, &c., were:—

	Killed.	Injured.
Falling on to the platform, ballast, &c., when getting into or out of trains	2	2
Falling out of carriages during the travelling of trains	4	21
Other accidents	...	2
TOTAL	6	8

17. And the accidents to servants in the employ of Railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods from causes other than accidents to trains, &c., were:—

	Killed.	Injured.
During shunting operations	1	9
Falling off engines, vans, wagons, &c.	2	7
Coming in contact with overbridges, &c., during the travelling of trains	...	1
Coming in contact while shunting, with vehicles, &c., standing in adjoining lines	...	1
Getting on or off trains, engines, &c.	3	4
Whilst loading, unloading or sheeting	...	9
Whilst working at cranes or capstans	...	2
Whilst working on the permanent-way or in sidings	4	3
Whilst walking along the line on the way home or to work	...	3
Whilst walking, crossing, or standing on the line	8	7
Whilst passing between vehicles	...	1
Whilst attending to the machinery of engines, cleaning them, &c.	...	5
Falling of ladders, scaffolds, platforms, &c.	...	2
By falling of lamps, wagon doors, timber, weights, &c.	...	3
Whilst coupling or uncoupling wagons	1	2
Miscellaneous	3	29
TOTAL	22	88

18. Of other persons killed and injured by running trains, &c., 3 were killed and 3 injured whilst passing over the line at level-crossings; 30 were

killed and 8 injured whilst trespassing on the line; 13 committed suicide; and 5 were killed and 2 injured from miscellaneous causes.

19. The following table shows the total number of persons killed and injured from causes connected with the working of trains, as compared with the corresponding quarter of 1883:—

	3RD QUARTER OF 1883.		3RD QUARTER OF 1884.	
	Killed.	Injured.	Killed.	Injured.
<i>Passengers.</i>				
From causes beyond their own control . . .	2	21	1	11
„ misconduct or want of caution . . .	9	21	5	24
<i>Servants.</i>				
From causes beyond their own control . . .	1	17	3	9
„ misconduct or want of caution . . .	34	101	20	79
<i>Others.</i>				
Whilst passing at level-crossings . . .	2	3	3	3
Trespassers, including suicides . . .	33	13	43	8
Other persons . . .	7	8	5	2
TOTAL . . .	88	184	80	156

20. In addition to the above, 9 persons are reported to have been killed and 68 injured in yards, workshops, &c., and 80 persons to have met death in carriages and at stations from causes unconnected with the working of trains.

RESOLUTION.—The attention of the authorities concerned should be invited to the large number of accidents under “Trains running over cattle on the line” on the South Indian and Rajputana-Malwa Railways, and the increase under this head on the Eastern Bengal State Railway, and under “The bursting of boilers or tubes, &c., of engines” on the Rajputana-Malwa Railway.

ORDER.—Ordered, that this Resolution, together with the Abstract Returns

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.

The Chief Commissioners of the Central Provinces, Assam, and British Burma.

The Residents, Hyderabad and Mysore.

The Agents to the Governor General for Rajputana, Central India and Biluchistan.

The Director General of Railways.

The Consulting Engineers to the Government of India for Guaranteed Railways.

compiled by the Government of India, be communicated to the Governments, Administrations and Officers noted in the

margin, for information.

Ordered also, that copies be forwarded to the Secretary of State for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

FRED. FIREBRACE, *Major, R.E.*,
Under-Secretary.

Documents accompanying.
Abstract Returns of Accidents on Indian Railways
for the 3rd quarter of 1884.

Statement showing the dates on which the Returns of Accidents on the undermentioned Railways for the Third Quarter of 1884 were received by the Government of India.

Number.	Railways.	Date of Receipt.	REMARKS.
1	Bengal and North-Western	20th October 1884.	
2	Punjab Northern	24th " "	
3	Oudh and Robilkhand	27th " "	
4	Wardha Coal	27th " "	
5	Jodhpore	27th " "	
6	Great Indian Peninsula	29th " "	
7	Bombay, Baroda and Central India	29th " "	
8	Bhavnagar-Gondal	29th " "	
9	Gackwar of Baroda's	29th " "	
10	Deoghur	3rd November 1884.	
11	Mysore	4th " "	
12	Rajputana-Malwa	6th " "	
13	Southern Mahratta	7th " "	
14	Burma	7th " "	
15	Sind, Punjab and Delhi	10th " "	
16	Nagpur and Chhattisgarh	10th " "	
17	Nalhati	11th " "	
18	Northern Bengal	11th " "	
19	Kaunia-Dharila	11th " "	
20	Tirhoot	11th " "	
21	Madras	12th " "	
22	South Indian	12th " "	
23	Indus Valley	13th " "	
24	Nizam's	24th " "	
25	Cawnpore-Achnera	25th " "	
26	Darjeeling-Himalayan	8th December 1884.	
27	East Indian	16th " "	Tables 1 to 4.
28	Eastern Bengal	18th " "	

ER of PERSONS reported during the Third Quarter of 1884 as KILLED or INJURED on the several RAILWAYS open for Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS ; and distinguishing also, in the case of the two former Classes, between Accidents happening from Causes beyond their own Control, and Accidents happening otherwise.

No. of accidents per m.	RAILWAYS.	PASSENGERS.						RAILWAY SERVANTS OR SERVANTS OF CONTRACTORS.						OTHER PERSONS.						TOTAL ALL CLASSES.			
		From Causes beyond their own Control.		From their own Misconduct or want of Caution.		Total.	From Causes beyond their own Control.		From their own Misconduct or want of Caution.		Total.	Whilst passing over Railways at Level-Crossings.		Trespassers and Suicides.		Miscellaneous not included in preceding columns.		Total.					
		Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	
1,653	East Indian ...	1	15	4	10	5	25	1	11	8	34	9	45	1	...	10	1	5	1	16	2	30	73
1,653	...	1	2	2	6	3	8	...	4	6	22	6	26	1	...	19	2	...	1	20	3	28	37
801	GUARANTEED.	...	...	...	...	...	...	...	2	3	6	3	8	...	...	...	2	...	...	...	2	3	10
801	Madras ...	...	7	...	1	...	8	...	...	...	5	...	5	1	...	2	...	...	...	3	...	3	13
655	South Indian ...	...	...	...	2	...	...	...	...	1	5	1	5	1	...	...	...	...	...	1	...	2	5
654	...	...	...	...	2	...	2	...	...	...	6	...	6	...	...	...	2	...	...	2	...	2	8
450 1/2	Great Indian Peninsula ...	...	...	...	2	...	2	...	...	4	14	4	14	...	1	4	1	1	3	5	5	21	
1,450 1/2	...	...	1	1	1	1	2	...	...	6	14	6	14	...	...	2	1	1	...	3	1	10	17
461	Bombay, Baroda and Central India ...	...	...	...	...	...	...	...	...	2	4	2	4	...	...	1	1	...	...	1	1	3	5
461	...	...	...	...	2	...	2	...	...	...	2	...	2	...	...	2	...	...	...	2	...	2	4
794 1/2	Sind, Punjab and Delhi ...	...	1	2	2	2	3	...	4	1	18	1	17	...	...	1	...	...	1	1	1	4	21
740	...	...	1	1	4	1	5	...	1	1	11	1	12	...	...	2	...	...	2	...	...	4	17
547	Oudh and Rohilkhand ...	...	...	...	3	...	3	...	...	3	3	2	3	...	...	4	...	1	...	5	...	7	6
547	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	2	2	...	2	3	3	2	4
...	ASSISTED COMPANIES.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	Southern Mahratta ...	...	...	...	...	...	...	...	2	...	...	2	2	...	...	1	1	...	...	1	1	3	3
708	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	Bengal and North-Western ...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...
71	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Deoghur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6 1/2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	Assam (J) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...
80	Darjeeling-Himalayan ...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	3	3	4
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 (g)	1	1

T A B L E

NUMBER of PERSONS reported during the Third Quarter of 1884 as KILLED or INJURED on the several RAILWAYS open for public use, and, so far as practicable, the Nature and Causes of the Accidents.

[illegible]

c in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as accidents occasioning the Death or Injury.

[illegible]

TABLE No. 3.

as to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1884, as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of Accidents, and the Number of Passengers and Others, and of Railway Servants, KILLED or INJURED in each Class of Accident.

UNCLASSIFIED.																							
EAST INDIA.				MADRAS.				SOUTH INDIA.				GREAT INDIAN PENINSULA.				BOMBAY BARODA AND CENTRAL INDIA.							
Number of Passengers and others.		Number of Servants.		Total all Classes.		Number of Passengers and others.		Number of Servants.		Total all Classes.		Number of Passengers and others.		Number of Servants.		Total all Classes.		Number of Passengers and others.		Number of Servants.		Total all Classes.	
No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.
...
1	1	...	7	...	7
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TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1884, &c.—continued.

	SEE ALSO TABLE No. 4.											
	GUARANTEED—continued.						ASSISTED COMPANIES.					
	SIID, PORTAB AND DREHL.			OUDH AND ROHILKHAND.			SOUTHERN MAHARATTA.			BENGAL AND NORTH WESTERN.		
	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.
Collisions between passenger trains, or parts of passenger trains...	...	...	...	...	...	...	...	...	...	...	...	...
Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line...	...	...	...	...	...	...	...	...	...	...	...	...
Collisions between goods trains, or parts of goods trains...	2	...	...	...	...	...	...	...	...	...	...	...
Collisions between light engines...	...	...	...	...	...	...	...	...	...	...	...	...
Passenger trains, or parts of passenger trains, leaving the rails...	...	...	...	...	...	...	...	...	...	...	...	...
Goods trains, or parts of goods trains, engines, &c., leaving the rails...	3	...	...	...	...	...	...	...	...	...	...	...
Trains or engines travelling in the wrong direction through points...	2	...	...	...	...	...	...	...	...	...	...	...
Trains running into stations or sidings at too high a speed...	...	...	...	...	...	...	...	...	...	...	...	...
Trains running over cattle on the line...	16	...	...	...	...	...	...	...	...	...	...	...
Ditto over obstructions on the line...	2	...	...	...	...	...	...	...	...	...	...	...
Ditto through gates at level-crossings...	3	...	...	...	...	...	...	...	...	...	...	...
The bursting of boilers or tubes, &c., of engines...	1	...	...	...	...	...	...	...	...	...	...	...
The failure of machinery, springs, &c., of engines...	8	...	...	...	...	...	...	...	...	...	...	...
Ditto of tyres...	...	...	...	...	...	...	...	...	...	...	...	...
Ditto of wheels...	...	...	...	...	...	...	...	...	...	...	...	...
Ditto of axles...	1	...	...	...	...	...	...	...	...	...	...	...
Ditto of brake apparatus...	1	...	...	...	...	...	...	...	...	...	...	...
Ditto of couplings...	...	...	...	...	...	...	...	...	...	...	...	...
Ditto of tunnels, bridges, viaducts, culverts, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...
Broken rails...	...	...	...	...	...	...	...	...	...	...	...	...
The flooding of portions of permanent-way...	...	...	...	...	...	...	...	...	...	...	...	...
Slips in cuttings or embankments...	5	...	...	...	...	...	...	...	...	...	...	...
Fire in trains...	43	...	...	...	...	...	...	...	...	...	...	...
Fire at stations, or involving injury to bridges or viaducts...	1	...	...	...	...	...	...	...	...	...	...	...
Other accidents...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	48	...	...	...	13	...	...	...	12	...	...	...
Number of Passenger miles	...	56,301,642	...	31,886,113	...	928,251	...	676,823	...	183,266	...	...
" of Servants employed	...	20,948	...	5,000	...	1,612	...	592	...	61	...	...
Train-mileage of all descriptions...	...	685,258	...	341,529	...	46,495	...	12,778	...	2,538	...	...

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 28, 1885.

[illegible]

TABLE NO. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Third Quarter of 1884, &c.—continued.

[illegible]

	TIEROOF.				CAWYPORE-ACHERRA.				NAGPUR AND CHHITTISGARH.				BURMA.				BRAHMAPUTRA-GONDAL.			
	Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.	
	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.
Collisions between passenger trains, or parts of passenger trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Collisions between goods trains, or parts of goods trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Passenger trains, or parts of passenger trains, leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Goods trains, or parts of goods trains, engines, &c., leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trains or engines travelling in the wrong direction through points	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trains running over cattle on the line	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto over obstructions on the line	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto through gates at level-crossings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
The bursting of boilers or tubes, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
The failure of machinery, springs, &c., of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto of brake apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto of couplings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
The flooding of portions of permanent-way	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Slips in cuttings or embankments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fire at stations, or involving injury to bridges or viaducts	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other accidents	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	10	1	..	..	14	..	..	..	6	..	..	..	9	..	..	..	4	..	..	..
Number of Passenger miles	5,845,650	..	..	..	12,422,910	..	..	..	3,299,350	..	..	..	14,578,661	..	..	..	7,076,010.	..	..	..
" of Servants employed	2,245	..	..	..	3,025	..	..	..	2,189	..	..	..	1,368	..	..	..	667	..	..	..
Train-mileage of all descriptions	114,540	..	..	..	110,573	..	..	..	53,023	..	..	..	169,660	..	..	..	44,884	..	..	..

..... WOLLING-STOCK, 'PERMANENT-WAY, &c., reported during the Third Quarter of 1884, &c.—concluded.

[illegible]

TABLE

TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for Traffic in INDIA during the
Number of RAILWAY

RAILWAYS.																				
	1. Collisions between passenger trains, or parts of passenger trains.	2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	3. Collisions between goods trains, or parts of goods trains.	4. Collisions between light engines.	5. Passenger trains, or parts of passenger trains, leaving the rails.	6. Goods trains, or parts of goods trains, engines, &c., leaving the rails.	7. Trains or engines travelling in the wrong direction through points.	8. Trains running into stations or sidings at too high a speed.	9. Trains running over cattle on the line.	10. Trains running over obstructions on the line.	11. Trains running through gates at level-crossings.	12. The bursting of boilers or tubes, &c., of engines.	13. The failure of machinery, springs, &c., of engines.	14. The failure of tyres.	15. The failure of wheels.	16. The failure of axles.	17. The failure of brake apparatus.	18. The failure of couplings.	19. The failure of tunnels, bridges, viaducts, culverts, &c.	20. Broken rails.
Indian...	1	2	...	...	3	...	...	16	3	...	...	...	...	1	...	...	...	...	...	...
GUARANTEED.																				
Indian...	1	...	...	...	2	3	...	10	...	1	...	...	...	...	...	...	...	...	...	...
Indian Peninsula...	...	1	...	...	7	...	...	42	1	2	...	6	...	...	...	...	...	...	...	...
ay, Baroda and Central India...	2	1	...	1	1	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and Delhi	...	2	...	...	3	2	...	16	2	3	1	8	...	...	...	1	1	...	...	...
and Rohilkhand	9	1	...	...	...	...	...	...	...	...	...	...	3
ASSISTED COMPANIES.																				
ern Mahratta	5	...	...	2	...	...	...	2	...	...	...	...	2	...	...	...
al and North-Western	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
hur
a (a)
eling-Himalayan	2	5	...	...	1	...	1	...	...	...	5	...	2	...	...	...
IMPERIAL STATE.																				
ern Bengal	...	1	2	2	...	...	...	31	2	1	2	7	...	...	...	...	2	...	...	...
ab Northern	...	1	...	...	1	...	...	20	...	...	...	...	...	...	...	...	...	...	...	...
a Valley	...	2	...	1	...	2	3	21	4	...	1	10	...	...	...	...	3	...	...	...
utana-Malwa	...	1	1	...	2	...	...	59	2	...	9	2	...	...	2	...	4	...	2	...
lha Coal
PROVINCIAL STATE.																				
ati	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...
hern Bengal	...	1	...	...	4	1	...	8	3	...	7	...	...	...	...	...	...	...	...	...
ia-Dharla	2	...	...	...
oot	2	...	2	3	...	1	...	...	...	...	...	...	...	...	...
spore-Achnera	3	3	...	6	1	1	...	...	...	...	...	...	...	...	...	...
pur and Chhattisgarh	1	...	...	2	...	...	...	...	...	...	...	...	2	...	...	...
na	2	...	...	3	...	2	...	2	...	...	...	...	...	...	...	...
NATIVE STATES.																				
vnagar Gondal	3	...	...	...	...	...	...	...	...	...	...	...	...
kwari of Baroda's
am's	1	3	...	...	...	...	...	...	...	...
ore	2	5	1	3	...	...	...	3	...	...	...	...	...	...	...	...
spore
(1884	...	8	9	3	18	50	10	...	280	24	14	15	51	...	1	7	1	18	...	5

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 28, 1885.

Third Quarter of 1884, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and SERVANTS KILLED or INJURED thereby.

[illegible]

GOVERNMENT
DEPARTMENT OF FINANCE

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE

QUANTITIES PER RUPEE																																					
DISTRICTS.	Wheat.			Barley.			Rice (best sort).			Rice (common).			Great Millet (Cholum, Jowar), <i>Alata</i> <i>Sorghum</i> .			Bulrush Millet (Cum- boo, Jhara), <i>Pennisetia Spicata</i> .																					
	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.																			
S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.																		
Jam	17	11	14	11	8	13	...	...	...	13	0	13	13	17	0	13	13	14	11	17	14	27	11	...	...	22	11	22	11	27	11		
gapatam	18	0	18	0	8	0	...	...	...	10	2	10	2	10	14	12	6	12	6	13	10	23	10	22	10	25	14	22	11	22	11			
avery	15	5	14	6	10	13	...	...	...	13	14	13	14	12	14	15	0	15	0	16	0	23	0	23	0	23	0	...	...	...	...		
na	10	5	10	5	8	13	...	...	...	14	10	16	3	15	6	16	5	16	13	15	13	20	13	20	13	21	2	...	...	...	...		
ore	9	14	10	5	12	2	...	...	...	13	6	13	6	13	14	14	8	14	8	14	0	22	2	21	10	20	3	24	6	23	8			
lapuh	12	8	11	13	14	0	...	...	...	11	8	11	8	12	6	12	6	12	6	13	5	23	11	23	11	27	8	20	5	21	0	29	11	
itapur	10	10	10	10	11	8	...	...	...	9	14	...	...	11	13	10	5	...	...	13	0	19	10	18	8	33	0	18	13	18	13	30	2
ary	14	6	13	6	16	5	...	...	...	10	11	10	11	12	5	11	14	11	14	13	8	21	10	19	10	37	2	18	13	18	13	26	5	
uool	12	0	12	11	10	13	...	...	...	11	0	11	0	11	0	11	6	11	6	11	6	21	14	20	8	34	3	20	0	20	0	35	0	
ras	10	0	10	2	10	8	...	...	...	11	6	11	10	14	6	12	6	12	13	15	13	14	6	15	13	23	6	21	2	21	2	27	11	
igleput	...	...	...	...	...	...	...	...	...	12	0	12	0	15	11	13	8	13	8	17	6	...	...	...	...	...	...	19	2	20	8	21	2
th Arcot	10	3	9	5	10	3	...	...	...	12	2	11	10	15	0	12	6	12	0	17	14	21	13	20	0	33	11	21	6	21	6	29	11	
th Arcot	8	10	7	13	9	11	...	...	...	10	6	10	6	15	3	11	6	11	13	17	2	...	...	...	...	...	...	21	3	19	10	27	11
jore	8	13	8	13	11	0	...	...	...	13	5	12	6	16	10	...	...	13	13	...	...	21	8	22	5	38	3	21	0	21	11	34	13
hinopoly	9	3	9	3	9	3	...	...	...	11	14	11	8	16	10	12	5	12	0	16	11	...	...	...	...	...	...	17	13	17	13	30	8
tura	9	6	9	6	10	14	...	...	...	12	3	11	2	15	8	12	11	11	13	16	8	20	3	21	2	34	0	22	0	22	0	33	13	
nevelly	9	10	9	10	9	3	...	...	...	12	11	9	8	13	2	11	3	11	3	16	6	19	2	19	2	24	0	22	5	22	5	28	10	
mbatore	13	2	11	8	12	5	...	...	...	12	10	12	10	14	6	13	2	13	2	15	6	13	14	13	14	20	0	14	0	12	10	21	11	
giris	9	3	7	13	9	3	...	...	...	9	10	9	10	11	3	10	6	10	6	12	0	18	3	18	3	29	2	19	11	19	11	27	2	
sm	10	3	10	3	11	14	...	...	...	10	13	10	13	15	0	11	5	11	5	15	0	...	...	...	...	...	...	...	...	...	...	...	...
th Canara	12	8	13	5	10	5	...	...	...	9	3	8	11	9	0	13	11	13	3	13	3	...	...	...	...	...	...	...	...	...	...	...	...
labar	9	0	9	0	9	0	...	...	...	13	0	13	0	14	3	13	13	13	13	15	0	...	...	...	...	...	...	...	...	...	...	...	...
nbay	14	6	12	13	10	2	19	2	19	2	17	7	7	8	7	8	11	10	12	3	10	4	16	7	17	0	19	2	14	0	15	4	16	7			
medabad	17	0	17	0	12	0	25	0	25	0	20	0	6	8	6	8	12	8	12	0	10	8	21	0	22	0	19	0	21	0	21	0	16	0			
ira	16	0	15	4	11	1	30	0	30	0	20	0	9	4	9	4	9	7	13	8	14	0	10	0	21	8	22	0	13	18	12	18	12	15	15		
nt	18	13	18	13	11	2	12	8	12	8	11	4	7	5	7	5	7	6	8	8	8	4	17	12	17	12	10	4	14	14	14	14	3	...			
ach	12	0	12	0	12	0	9	12	9	12	9	12	12	12	12	12	12	11	16	0	16	0	16	0	16	0	13	12	13	12	12	...		
ana (Salsette)	11	0	11	0	11	0	8	8	8	8	7	0	10	0	10	0	9	0	14	3	14	3	18	10	13	5	13	5	15	4	...			
aba (Alibag)	9	0	9	0	8	0	6	0	6	0	6	8	11	0	11	0	11	0	24	0	24	18	9	21	4	21	4	16	0		
andesh (Dhulin)	23	10	23	10	17	8	7	4	7	4	7	2	11	0	11	0	10	12	24	10	24	10	18	0	21	0	22	10	22	9	18	0		
sik	19	15	19	15	17	0	10	6	10	6	7	7	11	14	11	14	12	0	24	10	24	10	18	0	19	0	19	0	19	0	14	4		
mednagar	16	12	16	11	15	8	8	9	8	9	8	4	10	12	10	9	10	4	17	6	17	6	17	6	16	2	14	3	16	3	...			
ona	13	13	13	13	14	12	9	4	9	4	9	4	10	7	9	13	9	13	11	0	11	0	19	0	17	11	16	0	20	3	20	3	20	1			
olapur	16	12	16	12	15	13	10	7	10	8	10	7	11	5	11	5	11	5	18	0	17	8	25	0	18	0	16	8	23	0	...			
adgi (Bagalkot)	17	8	17	0	21	0	12	8	12	8	14	12	7	8	7	8	0	10	8	12	8	14	10	14	10	14	10	14	4	14	4	14	1	...			
lra	13	6	13	6	13	6	9	9	9	9	8	3	11	7	11	7	10	0	17	8	17	8	20	0	15	0	17	0	17	0	...			
lgaum	16	8	16	8	18	0	11	0	11	0	12	8	12	0	12	0	13	8	13	0	14	0	19	0	19	0	29	0	15	0	15	0	26	1			
arwar (Hubli)	15	0	15	0	23	0	8	9	8	9	8	9	8	9	12	11	11	5	12	0	16	14	16	4	14	5	13	8	13	8	12	1		
tnagiri	10	9	13	3	10	9	8	0	8	0	8	0	8	0	16	0	16	0	18	0	13	0	13	0	18	0		
anara (Karwar)	13	0	13	0	9	0	10	0	10	0	11	6	11	6	11	6	11	6	26	0	26	0	26	0	18	0	18	0	17	2	18	0		
nch Mahals (Godhra)	16	0	14	8	11	6	5	10	5	10	5	10	6	3	6	3	6	8	9	5	9	5	11	3	8	0	8	0	9	0	...			
len	8	0	8	0	7	0	11	0	11	0	11	8	15	8	15	2	13	4	29	0	29	0	19	4	27	0	27	0	18	1	...			
irgarh	20	0	20	0	14	0	7	2	7	2	7	2	7	2	7	9	11	7	11	11	11	11	11	11	11	11	11	11	11	11	...			
roda	14	5	14	9	11	1	17	2	18	1	13	7	8	0	7	14	7	9	11	7	10	0	22	8	22	8	18	0	22	4	22	4	19	1	...		
sa	17	4	17	4	12	11	7	2	7	2	7	2	7	2	7	2	6	10			
mach	No return received																		
arabad	22	8	22	8	18	0	31	2	31	0	24	0	6	0	6	0	6	0	7	0	7	0	33	13	35	0	22	11	25	3	24	0	18	1	...		
ykot	19	0	19	0	13	4	6	0	6	0	6	0	6	7	10	0	10	0	8	0	19	8	20	0	19	12	17	8	18	0	15	...		
pper Sindh Frontier	16	0	16	0	13	12	24	8	24	8	24	8	10	0	10	0	10	0	11	4	11	4	26	8	26	8	23	8	26	8	26	8	24		
arachi	15	3	14	10	13	13	23	0	21	0	22	0	8	0	8	0	8	8	16	0	15	0	21	0	20	0	19	0	17	0	17	0	16		
idarabad (Nakur)	18	0	17	8	14	0	24	0	25	0	26	0	11	0	11	0	12	0	16	0	15	0	25	0	28	0	22	0	24	0	26	0	25	0	...		
ikarpur	15	0	15	0	14	0	24	0	23	0	24	8	11	0	10	12	12	4	12	8	12	0	22	0	20	8	21	4	26	0	25	0	24		
akkur	17	0	17	0	17	0	25	0	27	0	28	8	11	0	11	8	10	8	15	0	15	0	24</														

a. In the sub-divisions the retail price of salt per rupee were:—Colaba 14 seers, Outwa 12-13 seers, and Mangogunge 13 seers.
b. The retail price of salt in the interior ranged from 12 to 16 seers per rupee.
c. The retail price of salt in the interior ranged from 11-4 to 10-5 seers per rupee.

OF INDIA.

ANCE AND COMMERCE.

INDIA FOR THE 2nd HALF OF FEBRUARY 1885.

IN SEERS OF 80 TOLAHS.

Lewer Mills, Rari, &c. (Kavaru, Varsu, Sawu, Cheena, Corallo, Muru- wa, Nuklee), Panicum Miliaceum, &c.			Gram.			Firewood.			Salt.						DISTRICTS.
Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Wholesale.			Retail.			
									Present fort- night.	Past fortnight.	Corresponding fortnight of 1884.	Present fort- night.	Past fortnight.	Corresponding fortnight of 1884.	
S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
...	24 14	35 8	30 0	40 0	40 0	215 13	215 13	215 13	...	...	...	13 13	13 13	13 13	Ganjam
25 3	25 3	28 5	31 10	31 10	46 13	93 5	93 5	93 5	14 0	14 0	15 3	12 14	13 14	14 0	Vizagapatam
27 5	27 5	32 13	29 6	26 3	42 0	145 13	145 13	194 6	14 10	14 10	14 10	14 10	14 10	14 10	Godavary
30 14	30 14	30 14	30 13	30 13	33 5	145 13	145 13	145 13	15 11	15 11	15 3	14 10	14 10	14 0	Kistna
26 6	22 11	25 0	23 2	23 2	29 14	93 5	93 5	93 5	14 13	14 13	14 13	14 13	14 13	14 13	Nellore
27 0	26 3	31 8	24 2	24 14	37 13	194 6	194 6	194 6	17 2	17 2	16 10	16 10	16 10	16 3	Cuddapah
20 6	20 6	34 14	23 0	23 0	44 18	...	...	...	14 5	14 5	14 5	14 5	14 5	14 5	Anantapur
23 5	23 5	32 0	20 3	21 5	38 2	94 13	97 3	94 13	15 3	15 3	15 3	14 14	14 14	14 14	Bellary
...	...	...	24 0	22 8	30 11	138 13	138 8	136 2	14 13	14 13	14 6	14 6	14 6	14 0	Kurnool
25 5	26 0	29 6	19 8	20 5	26 8	81 6	81 6	83 13	16 14	16 14	16 14	16 8	16 8	16 8	Madras
21 14	21 14	27 6	18 11	19 8	28 2	92 5	97 3	92 5	17 6	17 6	17 6	17 0	17 0	17 0	Chingleput
26 8	23 14	36 13	19 11	19 11	32 8	140 0	140 0	140 0	15 6	15 6	15 6	14 5	14 5	14 13	North Arcot
21 14	21 14	30 3	23 5	24 11	30 3	201 11	201 11	213 13	18 6	13 6	19 5	18 0	18 0	18 6	South Arcot
24 14	24 3	37 11	21 14	21 0	33 3	170 2	170 2	194 6	16 10	16 10	16 10	15 10	15 10	15 10	Tanjore
21 0	21 0	36 11	23 2	23 2	33 14	97 3	97 3	97 3	17 0	17 0	17 0	16 3	16 3	16 3	Trichinopoly
23 3	21 11	34 2	25 13	24 14	37 6	106 14	106 14	116 10	12 10	16 6	17 5	12 5	15 14	16 13	Madura
...	...	...	19 6	19 6	29 11	70 0	70 0	70 0	17 6	17 6	18 5	16 8	17 0	17 13	Tinnevely
23 0	23 0	26 3	27 8	26 10	38 0	97 3	97 3	131 3	15 2	15 2	15 10	14 10	14 10	15 2	Coimbatore
27 10	15 13	21 10	17 6	17 6	24 2	161 13	161 13	161 13	13 0	13 0	13 0	12 0	12 0	12 0	Nilgiris
22 3	32 3	32 8	25 10	25 10	30 6	155 8	155 8	151 10	18 0	18 0	17 8	16 14	16 14	16 14	Salem
17 10	19 6	20 3	19 3	19 3	24 3	121 8	121 8	109 5	15 14	15 14	16 14	14 14	14 14	15 13	South Canara
21 14	21 14	22 10	25 3	24 13	27 11	121 8	121 8	121 8	15 5	15 5	15 5	14 6	14 6	14 6	Malabar
13 4	14 2	11 8	18 2	18 2	17 5	58 3	59 9	58 3	14 5	14 5	14 6	12 9	12 9	14 6	Bombay
...	...	...	20 0	16 0	16 0	80 0	80 0	80 0	16 8	16 8	16 8	16 0	16 0	16 0	Ahmedabad
23 0	...	20 0	22 0	22 0	16 0	80 0	80 0	80 0	...	...	...	16 0	16 0	16 0	Kaira
...	...	...	14 14	14 14	14 0	80 0	80 0	80 0	13 10	13 10	13 9	13 10	13 10	13 9	Surat
...	...	...	12 8	12 8	12 8	106 0	106 0	106 0	14 8 ¹	14 8 ¹	14 8 ¹	14 8 ¹	14 8 ¹	14 8 ¹	Broach
...	...	25 11	14 5	14 5	13 15	70 0	70 0	78 0	15 3	15 3	15 12	13 5	13 5	14 0	Tanna (Salsette)
...	...	...	14 0	14 0	13 0	120 0	120 0	115 0	14 8	14 8	16 0	14 0	14 0	15 0	Colaba (Alibab)
...	...	...	20 0	20 0	15 9	75 0	75 0	142 0	12 4	12 4	15 0	12 0	12 0	14 12	Khandesh (Dhulia)
27 10	27 10	22 4	22 10	22 10	14 5	128 0	128 0	128 0	14 12	14 12	12 14	14 11	14 11	12 11	Nasik
...	...	...	21 0	24 4	12 0	85 0	85 0	90 0	14 8	13 8	14 6	14 4	14 4	14 2	Ahmednagar
15 6	15 6	15 6	18 6	19 9	18 6	63 0	68 0	68 0	14 11	14 11	15 4	14 7	14 7	15 0	Poona
...	...	...	20 8	20 8	21 14	85 0	80 0	91 7	13 8 ¹	13 8	13 8	13 4	13 4	13 4	Sholapur
...	...	...	16 8	16 8	22 8	100 0	100 0	100 0	12 13	13 4	12 9	12 0	13 0	12 0	Kuladgi (Bagalkot)
...	...	...	18 2	15 10	16 14	116 8	116 8	122 10	15 5	15 5	13 13	14 9	14 9	13 3	Satara
22 0	22 0	23 0	16 0	16 0	18 8	65 0	65 0	65 0	13 0	13 0	13 8	12 0	12 0	13 0	Belgaum
20 0	20 0	25 0	14 0	14 0	20 0	80 0	80 0	80 0	9 7	9 7	9 7	9 0	9 0	9 0	Dharwar (Hubli)
17 10	16 7	16 7	16 13	17 8	16 13	90 0	90 0	150 0	14 4	12 15	14 6	14 4	12 15	14 4	Ratnagiri
20 0	20 0	10 0	16 0	16 0	14 0	213 5	213 0	213 5	13 8	13 8	12 8	13 0	13 0	11 8	Kanara (Karwar)
20 0	20 0	20 0	22 13	22 13	20 0	160 0	160 0	200 0	16 0	16 0	16 0	15 4	15 4	15 4	Panch Mahals (Godhra)
...	...	...	9 5	9 5	9 5	65 5	65 5	65 5	...	...	...	32 0	32 0	32 0	Aden
...	...	...	22 0	22 0	17 0	150 0	150 0	160 0	12 0	12 0	12 0	12 0	12 0	12 0	Asirgarh
18 14	19 13	16 5	18 14	19 13	14 0	80 0	80 0	80 0	14 6	14 10	14 10	14 5	14 9	14 9	Baroda
...	...	...	17 0	16 12	14 7	137 8	137 8	137 8	13 8	13 8	12 8	13 0	13 0	12 0	Dia
...	...	...	...	...	...	...	...	...	No return received						Nimach
...	...	...	31 0	31 0	24 5	90 0	90 0	90 0	*16 14	*16 14	*16 0 ¹	15 14 ¹	15 14 ¹	15 0 ¹	Nasirabad
...	...	...	24 0	21 8	18 6	80 0	80 0	60 0	60 0	50 0	38 0	35 0	35 0	30 0	Rajkot
60 0	60 0	60 0	20 0	20 0	22 12	200 0	200 0	200 0	+13 1	+13 1	+12 12 ¹	13 0 ¹	13 0 ¹	12 12 ¹	Upper Sindh Frontier
10 0	10 0	11 0	20 0	20 0	19 0	85 0	90 0	85 0	18 8	18 8	17 11	17 0	17 0	17 0	Karachi
24 0	25 0	20 0	16 0	16 0	20 0	320 0	320 0	320 0	14 8	14 8	14 0	14 0	14 0	14 0	Haidarabad (Nakur)
...	...	...	24 0	23 0	23 12	200 0	210 0	240 0	14 0	14 0	14 0	13 0	13 0	13 12	Shikarpur
...	...	...	24 0	24 0	23 8	120 0	120 0	120 0	14 0	14 0	13 8	13 0	13 0	13 0	Sukkur
...	...	...	...	...	...	160 0	160 0	100 0	14 12	14 12	14 12	14 12	14 12	14 12	Thar and Parkar (Unrikot)
Prices per md. of 40 seers.															
R a. p.			R a. p.			R a. p.			R a. p.			R a. p.			Western Districts.
2 13 6	2 13 6	2 13 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	2 14 6	
...	...	...	...	...	...	...	...	...	3 2 0	3 2 0	3 2 0	3 2 0	3 2 0	3 2 0	Burdwan
...	...	...	18 8	19 0	17 8	240 0	240 0	280 0	3 2 0	3 2 0	3 2 0	3 2 0	3 2 0	3 2 0	Bancoerah
...	...	...	17 12	17 12	17 8	160 0	160 0	200 0	3 2 6	3 2 6	3 2 6	3 2 6	3 2 6	3 2 6	Boerboom
...	...	...	16 0	16 0	16 0	155 0	155 0	155 0	3 0 0	3 0 0	3 0 0	3 14 0	3 14 0	3 14 0	Midnapore
...	...	...	16 0	16 0	...	120 0	120 0	120 0	2 14 0	2 14 0	2 14 0	3 14 0	3 14 0	3 14 0	Hooghly
...	...	...	17 12	17 12	17 8	80 0	80 0	90 0	2 14 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	Howrah

* Sambhar.

† In common use.

In the sub-divisions the retail prices of salt per rupee were: Ghatial 14 seers, Tumlook 11 seers, and Conal 12 seers.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

DISTRICTS.	QUANTITIES PER RUPEE																	
	Wheat.			Barley.			Rice (heat sort).			Rice (common).			Great Millet (Cholam, Jowar), Holcus Sorghum.			Bulrush Millet (Cumboo, Bajra), Pennisetum Spicatum.		
	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Central Districts.																		
atta	16 8	16 4	15 0	20 0	20 0	17 0	8 4	8 4	7 0	11 6	11 8	11 0	11 10	11 10	10 19	0 18	8 18	0 17 0
ergunnahs	16 0	15 4	13 5	17 8	17 12	17 10	8 0	8 0	8 0	13 12	12 12	14 8	...	...	...	...	...	...
dena	17 4	17 4	16 0	22 15	23 15	24 8	12 5	12 13	12 13	13 14	13 14	13 15	...	...	...	...	...	...
olna	...	...	...	...	...	...	16 0	16 0	14 0	13 0	18 0	16 0	...	...	...	...	...	...
ore	14 4	14 4	15 0	...	...	...	13 8	13 4	12 12	16 0	16 8	16 0	...	...	...	...	...	...
rahedabad	16 0	18 0	19 0	...	...	...	12 0	13 4	13 0	15 0	16 0	16 0	...	...	...	...	...	...
agepore	13 12	17 8	14 12	16 8	16 8	13 4	15 9	14 0	14 0	18 0	18 0	15 0	...	...	...	...	...	...
dhahye	12 0 to 16 8	14 4 to 17 4	16 8 to 17 4	30 0	...	24 0	12 0 to 14 4	14 1 to 10 8	9 0 to 10 8	16 0	15 6	14 4	...	...	...	...	...	...
gpore	13 12	13 12	10 0	...	...	...	9 0	9 0	9 0	15 0	15 0	12 8	...	...	...	...	...	...
na	15 0	15 0	12 0	...	...	...	12 0	12 0	9 0	18 0	18 0	15 12	...	...	...	...	...	...
na	18 12	18 12	18 12	...	...	...	8 4	8 4	8 0	15 12	15 0	14 4	...	...	...	...	...	...
eeeling	10 0	10 0	9 0	9 0	9 0	10 0	5 0	5 0	5 0	12 0	10 0	11 0	...	...	...	...	...	...
figuri	13 0	13 0	10 0	20 0	20 0	20 0	13 0	13 0	13 0	16 0	16 0	16 0	...	...	...	...	...	...
Eastern Districts.																		
na	16 0	16 0	16 0	28 0	28 0	16 4	16 0	16 0	13 8	18 0	18 0	15 0	...	...	...	...	...	...
eedpore	16 0	16 0	22 0	34 0	34 0	20 0	14 0	14 0	13 0	16 0	16 0	14 0	...	...	...	...	...	...
ergunge	...	...	...	...	...	...	13 4	13 4	15 0	18 0	18 0	18 0	...	...	...	...	...	...
ensingh	12 8	12 8	13 4	...	...	...	12 8	13 4	10 0	16 0	17 0	13 8	...	...	...	...	...	...
tagong	15 0	15 0	13 0	...	...	...	13 0	13 0	14 0	14 0	14 0	19 0	...	...	...	...	...	...
kholly	...	...	...	...	...	...	16 0	16 0	15 0	18 0	18 0	17 0	...	...	...	...	...	...
erah	13 9	13 5	13 5	...	...	...	15 0	16 0	13 5	18 4	21 8	16 6	...	...	...	...	...	...
tagong Hill Tracts	...	...	...	...	...	...	11 6	11 8	12 4	13 5	13 5	13 5	...	...	...	...	...	...
Tipperah	12 0	12 0	10 0	...	...	...	12 0	13 0	13 0	18 0	18 0	17 0	...	...	...	...	...	...
Behar.																		
na	22 0	22 0	20 0	32 0	32 0	22 0	10 8	10 8	10 10	21 0	21 0	13 0	...	...	...	...	...	...
na	18 0	18 0	17 0	25 0	25 0	22 0	9 0	9 0	10 0	13 8	13 8	14 0	...	...	...	...	...	...
abad	19 0	21 0	17 8 to 18 0	22 0	23 8	23 0	9 0	9 0	9 0	14 0	16 0	13 8 to 15 0	24 0	24 0	...	...	...	22 0
bhunga	17 9	19 14	15 6	24 2	27 8	...	11 8	11 0	9 12	14 6	14 8	14 4	...	...	...	...	...	...
ufferpore	18 0	20 0	18 0	25 0	24 0	20 0	12 0	13 0	9 0	15 0	17 0	13 8	...	...	...	...	...	...
an	17 0	19 8	17 0	25 0	24 0	24 0	8 8	8 4	9 0	17 8	17 8	12 8	32 0	31 0	23 0	...	...	...
mparun	16 8	16 0	...	21 0	22 0	...	11 0	12 0	9 0	17 0	17 0	14 8	...	...	...	...	...	...
ghyr	19 15	17 13	18 9	21 0	14 11	21 0	10 8	9 7	10 8	13 10	14 11	12 9	...	...	...	...	...	...
gampur	18 15	18 15	16 6	...	20 3	20 3	11 6	12 0	12 0	13 4	13 4	13 14	...	...	...	...	...	...
neah	18 0	18 0	14 0	...	...	...	15 0	15 0	14 0	16 0	16 0	15 0	...	...	...	...	...	...
dah	18 0	18 0	21 0	...	...	...	16 0	12 0	13 4	17 0	16 0	14 0	...	...	...	...	...	...
thal Pergunnahs	15 0	16 0	17 0	...	...	...	12 0	11 8	12 0	16 8	16 0	16 0	...	...	...	...	...	...
Orissa.																		
ack	19 11	22 5	14 7	...	...	...	13 2	13 2	13 13	19 11	19 11	18 6	...	...	...	...	...	...
ree	17 1	18 6	11 13	...	...	...	15 12	15 12	13 2	13 8	19 11	21 0	...	...	...	...	...	...
asore	16 0	15 0	14 0	11 0	11 0	...	14 0	13 0	16 0	24 0	23 0	20 0	...	...	...	...	...	...
CHOTA NAGPORE.																		
North-Western Frontier Agency.																		
zaribagh	14 8	15 0	14 8	...	18 0	...	11 0	11 0	9 0	16 8	17 0	15 8	...	...	...	...	...	...
hardugga	14 0	14 0	18 0	...	...	15 0	16 0	18 0	14 0	21 0	22 0	18 0	...	...	...	...	...	...
ghboom	20 0	20 0	18 0	20 0	20 0	24 0	20 0	20 0	20 0	24 0	24 0	24 0	...	...	...	...	...	...
mbhoom	16 0	16 0	14 0	...	...	...	15 0	15 0	15 0	20 8	20 0	22 0	...	...	...	...	...	...

* In the interior the price of common rice varies from 21 seers to 26-4 seers per rupee.

f In the sub-divisions the retail prices of salt per rupee were:—Barasat and Basirhat 13 seers, Barrackpore 12-13 seers, and Dum-Dum 12-3 seers.

g In the sub-divisions the retail prices of salt per rupee were:—Kooches 13 seers, Maherpore 12 seers, Chooadanga 12-13 seers, and Ranaghat 12-3 seers.

h The retail price of salt in the sub-division of Bakthira was 11 seers per rupee.

i In the sub-divisions the retail prices of salt per rupee were:—Jhenida and Narail 12 seers, Bongong 13 seers and Margosa 10-12 seers.

j In the sub-divisions the retail prices of salt per rupee were:—Lalbagh 11 seers, Jangipore 12-3 seers, and Kandil 12 seers.

k The retail price of salt at Balgunge was 10-8 seers per rupee, and at Nitpore—10 seers.

l The retail price of salt at the Noagong sub-division was 12 seers per rupee.

m In the sub-divisions the retail prices of salt per rupee were:—Nilphamari 12 seers, and Gaidbanda 11 seers.

n The retail price of salt at Seragunge was 13 seers per rupee.

o The retail price of salt at Korowang was 8 seers per rupee, and at Biligari 11 seers.

p In the sub-divisions the retail prices of salt per rupee were:—Manikgange 13 seers, Naraingunge 14-8 seers, and Moonahingunge 12-13 seers.

q The retail prices of salt at the sub-divisions of Goolando and Madaripur was 12 seers per rupee.

r The retail price of salt at the sub-division of Persepore was 11 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROUGHOUT

QUANTITIES PER RUPEE

DISTRICTS.	Wheat.						Barley.						Rice (best sort).						Rice (common).						Great Millet (Cholum, Jowar), <i>Holcus Sorghum.</i>						Bairush Millet, (Onnboo, Bajra), <i>Pennisetia Spicata.</i>					
	Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.	
	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.		
Sylhet	12	4	13	0	14	0	...	...	...	...	...	...	12	0	16	0	10	10	20	0	2	8	13	0	...	...	...	...	...	...	...	...	...	...	...
Cachar	11	0	11	0	10	10	...	...	...	...	11	0	11	8	11	8	10	0	18	0	17	9	14	8	...	...	...	...	...	...	...	...	...	...	...
Golpara	13	4	13	4	16	0	...	...	...	...	...	...	8	0	8	0	10	0	13	4	13	0	12	4	...	...	...	...	...	...	...	...	...	...	...
Garo Hills	...	...	...	...	4	0	...	...	...	...	...	...	6	0	8	0	8	0	10	0	14	0	15	0	...	...	...	...	...	...	...	...	...	...	...
Kamrup	16	0	15	0	14	0	...	...	...	...	...	...	9	0	9	0	13	0	16	0	15	0	16	0	...	...	...	...	...	...	...	...	...	...	...
Darrang	10	0	10	0	...	...	...	...	...	...	...	...	7	0	7	0	8	0	10	0	10	0	13	0	...	...	...	...	...	...	...	...	...	...	...
Nowgong	9	0	9	0	...	...	...	...	...	...	...	...	6	0	6	0	10	8	13	0	13	0	16	0	...	...	...	...	...	...	...	...	...	...	...
Sibsagar	...	...	...	...	...	...	...	...	...	...	...	...	7	0	7	0	8	0	12	0	12	0	16	0	...	...	...	...	...	...	...	...	...	...	...
Lakhimpur	8	0	8	0	8	0	...	...	...	...	10	0	8	0	8	0	8	0	11	0	11	0	12	0	...	...	...	...	...	...	...	...	...	...	...
Khás & Jaintia Hills	...	...	...	...	6	14	...	...	...	...	...	...	10	0	11	0	9	2	11	0	14	0	10	0	...	...	...	...	...	...	...	...	...	...	...
Naga Hills	...	...	...	...	...	...	...	...	...	...	...	...	4	0	4	0	4	0	8	0	8	0	9	0	...	...	...	...	...	...	...	...	...	...	...
Debra Dun	22	0	22	0	17	0	23	0	23	0	26	0	7	0	7	0	6	8	12	0	12	0	10	8	26	0	26	0	26	0	31	0	31	0	25	0
Saharanpur	24	11	24	11	19	5	32	4	32	4	25	13	9	11	9	11	7	8	12	14	12	14	10	12	32	4	32	4	26	14	37	10	37	10	27	15
Muzaffargarh	26	6	25	13	19	4	30	12	30	12	30	12	6	9	6	9	6	9	15	6	15	6	12	2	30	12	29	11	27	8	23	11	23	10		
Meerut	24	0	24	0	18	8	30	0	30	0	26	0	6	8	6	8	7	0	15	0	15	0	12	0	29	8	29	8	26	0	26	0	26	0	23	0
Jalandhar	25	0	25	8	19	12	31	14	33	0	26	8	7	0	7	0	6	0	10	15	11	0	10	0	31	8	31	0	26	0	31	6	30	8	23	8
Aligarh	No return received						...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kummun	13	0	13	0	14	0	13	0	13	0	17	0	11	...	11	...	10	...	12	...	12	...	12	0	...	...	...	...	...	...	...	...	...	...	...
Garhwal	15	0	15	0	20	0	18	0	18	0	23	0	8	0	8	0	10	0	11	0	11	0	15	0	...	...	...	...	...	...	...	...	...	...	...
Bijnor	21	10	21	6	17	12	27	9	29	4	23	6	3	8	13	8	10	2	15	3	15	3	11	4	27	0	27	0	24	12	27	0	25	1	25	13
Moradabad	20	5	20	5	20	0	33	0	31	0	29	6	9	10	9	10	10	4	14	8	14	8	13	6	32	0	32	0	24	0	23	8	23	0	25	0
Indaun	22	12	22	3	22	0	38	6	34	12	31	8	6	0	6	0	8	6	18	0	18	0	12	14	31	3	32	6	26	6	31	3	32	6	25	12
Bareilly	21	4	21	4	20	10	33	12	35	0	26	14	6	4	6	4	6	4	15	0	15	0	12	8	31	14	31	14	23	12	23	2	23	12	25	10
Shahjahanpur	26	0	26	8	22	8	40	0	42	8	36	0	8	0	8	0	8	0	20	0	20	0	15	0	37	0	37	0	33	0	31	0	34	0	31	0
Tarai Pergunnahs	23	8	23	12	19	8	27	8	27	8	30	0	7	14	9	12	11	4	15	10	16	4	12	0	37	8	35	0	27	8	23	0	23	12	22	8
Muttra	21	0	21	0	18	8	31	0	31	0	26	0	7	0	7	0	7	0	14	0	14	0	12	8	31	0	31	0	24	0	23	0	23	0	23	8
Agra	20	8	21	0	18	0	34	0	34	0	24	0	5	0	5	0	5	0	11	8	11	8	10	8	31	0	31	0	23	8	23	0	23	8	23	8
Farukhabad	23	10	23	9	20	10	31	13	32	15	30	3	5	12	6	0	6	8	16	1	16	5	12	5	31	3	31	3	11	23	23	0	31	3	24	4
Mainpuri	23	8	24	0	20	0	30	0	31	0	28	0	5	0	5	0	6	0	16	0	16	0	9	0	30	0	30	0	24	0	24	0	24	0	24	0
Etawah	24	8	24	6	20	0	30	8	30	0	27	8	6	8	6	8	6	0	16	0	16	0	12	0	30	0	30	0	24	0	24	0	24	0	24	0
Etah	No return received						...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jalaun	23	0	25	0	21	0	25	0	24	0	18	0	9	0	9	0	9	0	10	0	10	0	10	0	23	0	23	0	23	0	27	0	27	0	26	0
Jhansi	26	9	28	11	23	8	36	0	36	0	34	0	9	0	9	0	8	0	17	0	17	0	13	0	31	9	34	8	32	0	27	9	28	11	25	8
Lalitpur	29	0	30	8	24	12	38	0	38	0	35	8	12	0	11	0	10	8	16	0	16	0	11	0	37	0	33	8	35	0	32	0	32	0	30	0
Cawnpore	25	8	25	4	20	8	37	0	37	0	31	0	9	0	9	0	9	0	16	0	16	0	13	0	36	0	35	0	30	0	33	0	33	0	32	0
Fatehpur	22	0	22	4	17	6	31	0	31	0	27	0	10	0	10	0	10	0	18	0	18	0	13	8	36	0	33	0	23	4	32	0	33	0	35	0
Banda	26	0	28	0	25	0	27	0	27	0	31	0	8	0	8	0	8	0	16	8	17	0	12	8	37	0	37	0	33	0	33	0	34	0	33	0
Allahabad	22	0	23	0	17	8	30	8	33	0	28	0	8	0	8	8	9	0	17	0	17	8	11	0	35	9	35	9	32	8	32	0	32	8	26	8
Hamirpur	25	5	23	12	24	8	...	...	...	...	...	...	8	8	8	8	8	0	14	10	14	10	12	10	32	1	39	15	31	0	29	3	30	8	27	0
Jampur	21	10	22	0	19	11	25	1	26	0	26	13	7	0	7	0	7	1	15	8	16	14	12	12	30	3	29	10	25	6	28	0	28	0	28	9
Gorakhpur	19	13	20	11	17	9	25	3	25	3	19	13	13	8	14	5	11	11	17	1	18	0	14	5	21	5	25	3	19	0	25	3	25	3	20	11
Basti</																																				

TA FOR THE 2nd HALF OF FEBRUARY 1885—continued.

SEERS OF 80 TOLAHS.

Millet, (Kavaru, Veragu, Jawar, Cheena, Coraloo, Aurbwa, Naglee), Pannu, Millicum, &c.			Gram.			Firewood.			Salt.			Dr				
Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Wholesale.			Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Dr	
Ch. S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R a. p.	R a. p.	R a. p.	S. Ch.	S. Ch.	S. Ch.		
...	14 12	108 0	108 0	108 0	...	...	3 4 0	11 12	13 0	12 4	Sylhet	
...	12 13	100 0	100 0	80 0	...	...	3 7 0	10 10	10 10	10 10	Cachar	
...	12 4	80 0	80 0	80 0	...	...	3 4 0	12 0	12 0	12 4	Godipara	
...	8 0	160 0	160 0	160 0	...	...	5 0 0	8 0	8 0	8 0	Garo Hills	
...	12 0	160 0	160 0	200 0	...	...	3 8 0	11 0	11 0	11 0	Kamrup	
...	9 15	200 0	200 0	160 0	...	...	4 8 0	9 0	9 0	8 0	Darrang	
...	8 0	120 0	120 0	120 0	...	...	4 0 0	10 0	10 0	9 0	Nowgong	
...	10 0	160 0	160 0	80 0	...	...	4 8 0	9 0	9 0	9 0	Sibsagar	
...	13 0	160 0	160 0	160 0	...	...	4 8 0	8 0	8 0	10 0	Lakhimpur	
...	100 0	100 0	80 0	...	...	5 0 0	9 0	9 0	8 0	Khásá & Jai	
...	2 0	120 0	120 0	120 0	...	...	16 0 0	3 0	3 0	2 0	Naga Hills	
...	27 8	160 0	160 0	160 0	S. Ch.	S. Ch.	S. Ch.	11 0	11 0	11 0	Dehra Dun	
...	31 3	147 8	129 0	129 0	11 0	11 0	11 8	13 7	13 7	12 14	Saharapur	
...	30 12	132 0	132 0	132 0	13 7	13 7	13 24	12 14	12 14	12 14	Muzaffarnaga	
...	29 0	100 0	100 0	110 0	13 4	13 4	12 10	12 10	12 10	11 12	Meerut	
...	27 4	70 0	130 0	120 0	13 8	13 8	12 8	13 0	13 0	12 0	Bulandshahr	
...	13 5	13 4	12 0	...	...	...	Aligarh	
...	11 0	200 0	200 0	200 0	No return received	Kumaun
...	8 0	280 0	280 0	320 0	8 0	8 0	9 0	7 0	7 0	8 0	Garhwal	
...	26 7	155 0	115 0	135 0	7 0	7 0	9 0	6 14	6 14	8 2	Bijnor	
...	26 0	125 0	125 0	125 0	...	...	...	12 6	12 6	12 6	Moradabad	
...	22 24	192 0	192 0	192 0	13 4	13 4	12 10	13 0	13 0	12 8	Badami	
...	23 12	125 0	150 0	125 0	13 8	12 94	11 11	12 94	12 0	11 14	Barilly	
...	22 0	160 0	160 0	160 0	12 13	12 13	12 8	12 8	12 8	11 4	Shahjahanpur	
...	21 4	120 0	120 0	120 0	13 8	13 8	13 0	11 8	11 0	11 4	Tarai Pergam	
...	24 8	100 0	100 0	140 0	11 8	11 4	11 8	11 4	11 0	11 4	Muttra	
...	25 8	100 0	100 0	100 0	12 8	13 0	12 8	14 0	14 0	13 0	Agra	
...	25 8	95 0	90 0	145 0	15 0	15 0	13 8	14 8	13 8	13 0	Farrukhabad	
...	27 0	160 0	160 0	160 0	12 15	12 15	12 10	12 2	12 2	12 0	Mainpuri	
...	27 0	120 0	120 0	100 0	13 0	13 4	12 8	12 8	12 8	11 8	Etawah	
...	13 0	13 0	12 8	12 8	12 8	11 8	Etah	
...	30 0	140 0	140 0	140 0	No return received	Jalaun
...	29 8	200 0	200 0	200 0	12 0	12 0	12 0	11 0	11 0	11 0	Jhansi	
...	32 8	160 0	160 0	175 0	12 0	12 4	12 0	11 4	11 4	11 8	Lalitpur	
...	29 8	160 0	150 0	150 0	15 0	15 0	13 8	14 0	14 0	13 0	Cawnpore	
...	27 8	160 0	160 0	160 0	11 8	11 8	11 0	11 4	11 4	10 12	Fatehpur	
...	34 0	160 0	160 0	160 0	12 0	12 0	11 8	11 8	11 8	11 0	Banda	
...	30 0	140 0	150 0	140 0	12 0	12 0	12 0	12 0	12 0	11 0	Allahabad	
...	36 10	140 0	140 0	140 0	12 6	13 4	12 0	10 10	11 4	11 4	Hamirpur	
...	22 6	155 0	155 0	130 0	10 12	12 10	10 12	11 5	11 5	10 10	Jaunpur	
...	19 13	160 0	160 0	160 0	12 10	10 13	10 94	10 94	10 94	9 94	Gorakhpur	
...	19 0	160 0	160 0	160 0	10 0	10 0	9 0	9 8	9 8	8 0	Basti	
...	22 2	177 8	177 8	147 0	11 13	11 13	11 2	11 2	11 2	10 8	Azamgarh	
...	23 0	100 0	100 0	100 0	11 0	11 0	11 0	8 0	8 0	9 0	Mirzapur	
...	25 0	90 0	100 0	100 0	10 11	10 11	10 11	9 134	9 134	10 5	Benares	
...	23 3	128 12	128 12	128 12	11 9	11 9	10 154	10 5	10 5	10 5	Ghazipur	
...	23 12	100 0	100 0	100 0	11 12	11 12	12 0	11 8	11 8	11 12	Balia	
...	22 8	150 0	150 0	150 0	13 0	13 0	13 0	12 8	12 8	12 0	Philibhit	
...	No return received	Almora
...	24 0	160 0	160 0	160 0	12 12	12 12	13 0	12 8	12 8	12 12	Sultápur	
...	25 2	153 5	180 0	180 0	12 0	12 0	11 8	11 2	10 13	10 13	Paritagarh	
...	24 0	120 0	120 0	120 0	12 0	12 0	10 8	11 8	11 8	10 0	Fyzabad	
...	24 0	140 0	140 0	140 0	11 8	11 8	11 0	11 0	11 0	10 8	Kheri	
...	25 8	110 0	110 0	115 0	11 8	11 8	11 8	11 0	11 0	11 0	Lucknow	
...	23 12	120 0	120 0	100 0	12 0	12 0	12 0	11 0	11 0	11 0	Bira Banki	
...	No return received	Bahraich
...	24 0	200 0	200 0	200 0	...	...	...	12 0	12 0	10 8	Rai Bareilly	
...	No return received	Sitapur
...	22 0	200 0	200 0	200 0	12 4	12 4	11 8	12 0	12 0	11 4	Gonda	
...	No return received	Unao
...	No return received	Hardui
...	38 0	110 0	120 0	120 0	14 8	13 8	13 0	13 8	13 0	12 8	Hissar	
...	32 0	80 0	80 0	80 0	12 8	12 8	12 8	11 0	11 0	11 0	Rohitak	
...	31 0	140 0	140 0	140 0	12 0	12 0	12 0	12 0	12 0	12 0	Gurgaon	
...	31 0	80 0	60 0	80 0	13 0	13 0	12 8	13 0	12 0	11 8	Dulhi	
...	33 0	160 0	160 0	140 0	13 8	13 0	13 0	13 0	12 8	12 8	Karnal	
...	36 0	140 0	140 0	150 0	14 4	14 4	14 0	13 0	13 12	13 12	Umballa	
...	24 0	80 0	80 0	80 0	9 9	9 9	11 4	9 0	9 0	10 9	Simla	
...	25 0	120 0	120 0	140 0	11 8	11 8	12 8	11 0	11 0	12 0	Kangra	
...	39 0	110 0	110 0	120 0	14 8	14 8	14 0	13 12	13 12	13 12	Hoshiarpur	
...	37 0	100 0	100 0	110 0	15 0	15 0	14 8	14 8	14 8	14 0	Jullundur	
...	43 0	100 0	100 0	100 0	15 0	15 0	14 8	14 8	14 8	14 0	Ludhiana	

PRICES CURRENT OF FOOD-GRAINS THROU.

		QUANTITIES PER RUPEE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
PROVINCE.	DISTRICTS.	Wheat.									Barley.									Rice (best sort).									Rice (common).									Great Millet (Cholum, Jowari, Hoicus Sorghum).									Burmah Millet (Cumao, Bajra, Pencilana spicata).																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
		Present fortnight.			Past fortnight.			Corresponding fort- night of 1884.			Present fortnight.			Past fortnight.			Corresponding fort- night of 1884.			Present fortnight.			Past fortnight.			Corresponding fort- night of 1884.			Present fortnight.			Past fortnight.			Corresponding fort- night of 1884.			Present fortnight.			Past fortnight.			Corresponding fort- night of 1884.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
		S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.

TABLE FOR THE 2nd HALF OF FEBRUARY 1865—continued.

smaller Millets, Ragi,
 &c. (Kavaru, Veragu,
 Sawee, Cheena, Coraloo,
 Murhwa, Nuggies), Pani-
 culum Miliaceum, &c.

[illegible]

PRICES CURRENT OF FOOD GRAINS

DISTRICTS.		QUANTITIES PER																							
		Wheat.			Barley.			Rice (best sort).			Rice (common).			Great Millet (Choum, Jowar), Helius Sorghum.			Bulrush (Candoo, Penicillaria)								
		Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.
		S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
MYSORE	Bangalore																								
	Kolar																								
	Tumkur																								
	Mysore	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Shimoga																								
	Kadur																								
COORG	Coorg	9 0	9 8	9 5	9 3	9 5	9 12	...	13 15	18 3	...	16 15	16 7	...	26	7 27	1	...	...	...	...	...	...	...	...
RAJASTHAN	Jeypore	20 0	18 0	16 4	29 0	30 0	23 0	6 0	6 0	6 0	9 8	9 8	7 8	32 0	34 0	22 0	29 0	29 0	29 0	...	...	...	...	...	...
	Kishengurh	19 12	19 12	16 0	28 8	27 12	23 8	9 0	9 0	8 0	10 0	10 0	9 8	30 8	30 4	20 0	27 0	27 0	...	...	...	...	...	...	...
	Kerrowlee	20 6	21 9	18 2	31 4	31 0	27 8	15 10	15 10	10 0	17 8	17 8	11 4	30 0	30 0	25 0	25 0	25 0	...	...	...	...	...	...	...
	Ulwar	19 10	20 5	17 8	31 10	31 2	24 5	6 12	6 12	8 0	12 7	11 18	10 8	33 14	36 0	22 0	23 0	29 0	...	...	...	...	...	...	...
	Bhurlpore (City)	20 0	19 7	18 10	31 0	30 0	23 9	7 4	7 4	7 12	8 4	8 2	9 5	32 7	30 11	22 11	33 15	33 15	...	...	...	...	...	...	...
	Ajmere	18 8	19 0	15 0	28 0	28 0	22 0	8 0	8 0	5 0	8 0	8 0	8 0	30 0	30 0	20 0	23 0	23 0	...	...	...	...	...	...	...
	Deoli Cantonment	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Erlimpura	20 4	20 1	16 0	28 14	28 6	25 0	...	...	...	7 8	7 8	7 8	23 1	22 8	20 0	22 0	22 0	...	...	...	...	...	...	...
	Sirohee	18 8	18 0	14 8	26 0	26 0	25 0	7 4	7 0	7 0	8 0	8 0	8 0	19 0	19 0	14 0	21 0	20 0	...	...	...	...	...	...	...
	Abu	15 0	15 0	12 8	20 8	20 8	20 0	6 0	6 0	6 2	8 0	8 0	7 10	...	...	...	16 8	16 4	...	...	...	...	...	...	...
	Anadra	17 0	16 4	13 8	28 0	23 0	23 0	6 4	6 4	6 10	8 8	8 4	8 0	...	...	...	18 8	18 8	...	...	...	...	...	...	...
	Balmara	15 0	15 0	13 0	...	...	...	5 8	5 8	5 8	8 8	8 8	9 8	...	...	...	32 0	33 0	...	...	...	...	...	...	...
	Jeysalmere	13 5	13 12	12 0	...	...	...	10 4	10 13	10 0	13 0	13 0	12 0	22 6	23 3	10 0	20 0	21 0	...	...	...	...	...	...	...
	Hilly Tracts of Meywar	22 0	22 0	15 6	28 0	25 0	19 0	...	...	...	15 0	16 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...
	Meywar (Oodeypore)	25 6	25 0	13 10	37 8	35 2	23 7	10 2	10 11	10 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Banawara (Meywar Agency)	35 0	37 8	18 12	...	...	...	10 0	8 12	10 0	20 0	21 0	16 4	...	...	...	...	...	...	...	...	...	...	...	...
	Partabgarh (")	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Marwar (Jodhpore)	18 2	18 2	15 10	25 0	25 0	23 8	5 0	5 0	5 0	7 12	7 12	7 8	26 4	25 0	18 12	20 0	22 8	...	...	...	...	...	...	...
	Bikaner	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Poondee	31 0	31 0	25 0	57 8	57 8	39 0	8 8	8 8	7 8	9 0	9 0	8 0	50 0	50 0	36 8	35 0	25 8	...	...	...	...	...	...	...
	Kotah	38 0	38 0	24 0	40 0	40 0	25 0	7 8	7 8	7 0	8 0	8 0	9 0	51 4	51 4	43 4	35 0	25 8	...	...	...	...	...	...	...
	Tonk	24 8	24 0	21 4	37 8	38 4	29 12	7 8	7 8	6 8	8 8	8 8	8 8	44 12	44 12	31 0	39 0	39 4	...	...	...	...	...	...	...
	Jhallawar	29 15	29 12	19 11	51 11	51 11	23 14	...	...	...	11 18	11 18	10 8	43 11	37 13	30 15	25 8	25 8	...	...	...	...	...	...	...
	Shahpoora	24 8	24 0	18 6	39 0	40 0	26 12	9 4	8 12	8 11	11 4	11 8	12 0	40 0	...	25 0	30 0	27 0	...	...	...	...	...	...	...
	Dholpur	No return received			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CENTRAL INDIA.	Indore	23 0	22 0	17 7	...	...	...	9 4	9 8	9 8	10 0	10 0	10 0	29 8	30 0	25 4	23 0	22 0	...	...	...	...	...	...	...
	Gwalior	21 11	22 9	17 9	19 11	19 11	24 10	7 13	7 13	7 7	11 8	10 8	8 12	29 8	32 0	23 5	31 8	32 14	...	...	...	...	...	...	...
	Goona	33 0	33 0	23 4	21 0	21 0	20 0	12 8	10 8	8 0	13 8	11 8	9 0	46 0	46 0	35 0	20 0	20 0	...	...	...	...	...	...	...
	Baghelkhand (Satna)	24 8	27 0	24 12	35 0	35 0	29 8	8 0	8 0	7 0	20 0	22 0	18 0	31 0	33 8	...	29 0	28 8	...	...	...	...	...	...	...

